BRITISH MUSLIM HERITAGE CENTRE

England & Wales · Charity number 1110104

Details

Other names	MANCHESTER MUSLIM HERITAGE CENTRE
Status	Registered
Legal form	Charitable company
Company number	04779177
Registered	2005-06-20
Register	View on the Charity Commission register

Contact

Address	College Road Whalley Range Manchester M16 8BP
Phone	01618818062
Email	finance@bmhc.org.uk
Website	www.bmhc.org.uk

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Activities

Objects: (I) THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND SUNNAH OF THE PROPHET MOHAMMED (PBUH).(II) TO PROMOTE MUSLIM ART, CULTURE AND HERITAGE. ESTABLISH ART GALLERIES, MUSEUMS, EXHIBITION CENTRES AND LIBRARIES. ESTABLISH LINKS WITH OTHER SUCH INSTITUTIONS, HOLD REGULAR CULTURAL AND SOCIAL EVENTS. (II) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF GREATER MANCHESTER WITHOUT DISTINCTION OF RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.(III) TO ESTABLISH A MULTIPURPOSE CENTRE FOR PRACTICAL ADVICE, TRAINING AND DEVELOPMENT, SPORTS AND RECREATION. TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL/NATIONAL AUTHORITY OR OTHER PERSON OR BODY) CAPABLE OF OFFERING RESIDENTIAL CONFERENCE AND SEMINARS FACILITIES, IN FURTHERANCE OF THESE SUBJECTS.(V) TO PROMOTE UNDERSTANDING BETWEEN DIFFERENT FAITH GROUPS AND TO PROMOTE A BALANCED AND MODERATE UNDERSTANDING OF ISLAM. FACILITATE COMMUNITY COHESION AND BRING ABOUT A POSITIVE CHANGE IN THE ATTITUDE OF MUSLIM COMMUNITY AND THE WIDER COMMUNITY(VI) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS ANY FROM TIME TO TIME BE DETERMINED.

Activities: The Centre aims to provide diverse facilities for people in UK and abroad. Facilities will include social, economic, community cohesion and development. Provisions for education, training, and exhibitions will also be made available. The Centre is predicted to fulfil a variety of social and economic functions and to assist in the affirmation of cultural identity and plurality.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

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Geography

- **Area of benefit:** GREATER MANCHESTER
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,654,861	£1,373,506	£11,723,795	16
2023-12-31	£1,758,315	£1,171,664	£11,442,440	10
2022-12-31	£1,347,275	£1,215,983	£10,855,789	10
2021-12-31	£1,571,872	£940,673	£11,038,155	11
2020-12-31	£982,249	£989,840	£10,406,956	13

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Trustees

Name	Role	Appointed
ABDULKADIR ABDULRAHIM KAWOOYA		
Adnan Saif		2018-10-02
Dr ABDULLAH ALMATOUQ		
Dr ABDULLAH MOHAMMED ALMAJID		
Dr Ahmad Al Dubayan		2018-04-18
Dr HAMAD ABDULLAH ALMAJED		
Dr MOHAMMED SARUMI		
Dr Moataz Abdelrahman		2018-09-21
Elinor Mair Chohan		2018-09-21
Farroukh Zaheer		
Hamad Mohammad Algammas		2018-09-21
Muhammed Umer Saleem		2021-11-29
NASAR MAHMOOD		2003-05-28
Naif Aladwani		2024-08-06
SAIMA ALVI		2012-02-29
Sadiqbasha Thameembasha		2016-04-05
Whaid Ahmed		2023-11-06

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BRITISH MUSLIM HERITAGE CENTRE

England & Wales - Charity number 1110104

Accounts

Charity registration number 1110104 (England and Wales)

Company registration number 04779177

BRITISH MUSLIM HERITAGE CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



BRITISH MUSLIM HERITAGE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N Mahmood Dr M Abdelrahman Dr A Dubayan Mr M Al-Astewani Dr H M Algammas Dr H A Almajed Dr A M Almajid Dr A Matouq Mrs S Alvi Mr E M Chohan Mr A A O Kawooya Mr A A R Saif Mr M U Saleem Dr M Sarumi Mr S Thameembasha Mr F Zaheer Mr. W Ahmed N AlAdwani (Appointed 6 August 2024)
Secretary	Mr F Zaheer
Charity number (England and Wales)	1110104
Company number	04779177
Principal address	British Muslim Heritage Centre College Road Manchester Greater Manchester United Kingdom M16 8BP
Registered office	British Muslim Heritage Centre College Road Manchester Greater Manchester United Kingdom M16 8BP
Auditor	Xeinadin Audit Limited Ground Floor, Citygate Longridge Road Preston Lancashire United Kingdom PR2 5BQ
Bankers	The Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN

BRITISH MUSLIM HERITAGE CENTRE

CONTENTS

	Page
Trustees report	1 - 6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 24

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing, and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.

- The BMHC is a centre for all communities - Muslim and non-Muslim.
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

Financial Year Overview

This financial year marked a significant transformation for the Centre with the appointment of a new CEO, Mr. Kamran Ijaz Hussain. Known for his proven leadership in revitalising organisations, Mr. Hussain has brought a renewed vision and direction to the Centre. Under his guidance, our education projects have gained fresh momentum, reinvigorating the spirit of community engagement and outreach.

Key Projects and Programmes

Engaging and supporting local communities in Manchester

We have managed to bring together all communities in Manchester through our community events during the year i.e Eid Festival, Monthly Open day and weekly coffee mornings for women.

Networking

During this year we continued arranging networking events for different networking groups in collaboration with M power. These events brought professionals together from various professions.

Tackling Hate Crime, Partnership project

We continued working on the Hate Crime after the completion of the project in Collaboration with greater Manchester Police as reporting centre of Hate Crime.

Partnership with Islamic Relief

We are pleased to report that this project was completed during 2024. We are working together to start a new project for the youth in 2025.

Tackling Domestic Violence

We are working with Miri Roshni on this project and have successfully launched it in September,2023. We are developing a training manual and will deliver training sessions soon. This project focuses on understanding what Domestic abuse is, the different forms and the effect it has on individuals. We will engage imams and men so that they can become our trainers and deliver the message to the community.

Education and Heritage

Our areas of education have focused on cultural and heritage as well as ensuring that we are meeting the needs of the Muslim community. We are pleased to report that we have continued to provide the following services during the year, which included:

- Heritage Academy (after school education)
- Qur'an Classes for children, adults, beginners, and home-schooled learners
- Monthly Islamic Lectures
- GCSE Islamic Studies
- Seminars and Training Sessions
- Islamic Publications
- Permanent and temporary Exhibitions
- Divine Connection Course (4-week programme)

Heritage Academy

The Academy plays a crucial role in nurturing ethical and responsible citizens through Islamic education and tarbiya (moral training). Our approach ensures that learning is engaging, enjoyable, and rooted in Islamic values.

We have introduced few new classes in this year for the children which are:

- Boys Quran classes
- Hearts and Mind Hifdh(memorisation of Quran by heart) class
- Home schooling club
- Weekend Tuition

Few new courses are introduced this year for adults as well.

Ramadan Programmes

- Community Iftar: Throughout the 30 days of Ramadan, we hosted daily iftars (breaking the fast) with the support of generous community donors.
- Taraweeh (night prayers during Ramadan) Prayers: Well-organised and well-attended, continuing our tradition of spiritual enrichment during the holy month.

Islah Youth Group

The Islah Youth Club engages young Muslims through a blend of sports, team building, Islamic reminders, and mentorship. Initiatives include:

- Football Club
- Youth Summer Programme
- Weekly health and wellbeing messages
- This programme is fostering a strong sense of identity and community among our youth.
- Scouts Group

Heritage Umrah Trips

We successfully organised two Umrah trips (pilgrimage to Macca which can be performed anytime of the year) in 2024, with over 117 participants from diverse backgrounds. The trips received overwhelmingly positive feedback, and due to popular demand, we plan to continue this service annually.

Financial review

Financial Position

Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 10.

Donations remain the main source of funds while some revenue has been generated from letting parts of the building. The total unrestricted donations received for this financial year £388,335 (2023 £408,671). The organisation continues to improve income generation to support its increasing activities.

Reserves policy

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into the new build planning permission application preparation and maintenance of its grade II* listed building. This building is central to the fulfilment of our vision. The refurbishment and rebuilding process has, thus been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £11,722,370 of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its financial obligations accordingly.

Major risks

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

Investment power

The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

Plans for future periods

Future Plans:

We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:

- Programmes to benefit the wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.

- The marquee continues to be a useful revenue stream to help the organisation carry out its charitable activities. After the completion of the refurbished wing, we are now generating some funds through providing a housing facility for homeless people through a charity. These funds will be used for community welfare projects and running expenses of the organisation.

Upcoming Development: The Glass Reception

The **Glass Reception** is the next major area scheduled for completion within our building development plans. Designed to be a welcoming and modern space, it will serve as a central hub where the visitors of the centre can **socialise, relax, and enjoy refreshments** in a comfortable environment.

Once completed, this space is expected to become a **vibrant community attraction**, offering a calm and inclusive setting for visitors of the centre for meetings, or simply enjoying a cup of tea.

Construction is currently **in progress**, with **completion anticipated by 2026**. We look forward to unveiling this exciting addition to the Centre and believe it will greatly enhance the overall experience for all our visitors.

Future Development: New Build Project

The **New Build** project is currently in the **pre-application stage** for planning permission. This ambitious and forward-looking initiative aims to address the **growing needs of the local community**, which continues to expand in both size and diversity.

Once the preparation is complete, we will proceed to seek **formal approval from the City Council**, after which we will launch a dedicated **fundraising campaign** to support the construction phase.

This development represents a **long-term investment in the future of Muslims in this area**. The new facility is envisioned to provide **comprehensive services** that cater to educational, social, religious, and cultural needs of the community.

While it is a multi-year undertaking, we are pleased to report that the **critical groundwork is nearing completion**, and we **hope to file the planning application by 2026**.

This project is not just about infrastructure — it's about building a sustainable, inclusive future for generations to come.

Structure, governance and management

British Muslim Heritage Centre (BMHC, hereafter) was incorporated as a Limited company, company number 4779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives, and targets.

The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Mahmood
Dr M Abdelrahman
Dr A Dubayan
Mr M Al-Astewani
Dr H M Algammas
Dr H A Almajed
Dr A M Almajid
Dr A Matouq
Mrs S Alvi
Mr E M Chohan
Mr A A O Kawooya
Mr A A R Saif
Mr M U Saleem
Dr M Sarumi
Mr S Thameembasha
Mr F Zaheer
Mr. W Ahmed
N AlAdwani (Appointed 6 August 2024)

Recruitment and appointment of trustees

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principal advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The Trust staff has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. The Trustees received no remuneration in respect to their services to the Trust.

Statement of trustees responsibilities

The trustees, who are also the directors of British Muslim Heritage Centre for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, Xeinadin Audit Ltd (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, and signed on the board's behalf by:

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

.....

Mr N Mahmood

Trustee

Date: 28/10/25

BRITISH MUSLIM HERITAGE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

Opinion

We have audited the financial statements of British Muslim Heritage Centre (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Ltd

(Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
Ground Floor, Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ
United Kingdom
Date: 21/10/2025

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	390,235	191,676	581,911	408,671	406,688	815,359
Charitable activities	3	1,072,950	-	1,072,950	942,956	-	942,956
Total income		1,463,185	191,676	1,654,861	1,351,627	406,688	1,758,315
Expenditure on:							
Raising funds	4	22,538	-	22,538	9,853	-	9,853
Charitable activities	5	1,348,545	2,423	1,350,968	898,197	263,614	1,161,811
Total expenditure		1,371,083	2,423	1,373,506	908,050	263,614	1,171,664
Net income		92,102	189,253	281,355	443,577	143,074	586,651
Transfers between funds		-	-	-	214,876	(214,876)	-
Net movement in funds	6	92,102	189,253	281,355	658,453	(71,802)	586,651
Reconciliation of funds:							
Fund balances at 1 January 2024		11,256,654	185,786	11,442,440	10,598,201	257,588	10,855,789
Fund balances at 31 December 2024		11,348,756	375,039	11,723,795	11,256,654	185,786	11,442,440

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH MUSLIM HERITAGE CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		11,447,020		11,516,671
Current assets					
Debtors	12	343,794		220,918	
Cash at bank and in hand		407,109		375,320	
		750,903		596,238	
Creditors: amounts falling due within one year	13	(153,624)		(383,668)	
Net current assets			597,279		212,570
Total assets less current liabilities			12,044,299		11,729,241
Creditors: amounts falling due after more than one year	14		(320,504)		(286,801)
Net assets			11,723,795		11,442,440
The funds of the charity					
Restricted income funds	17		375,039		185,786
Unrestricted funds	18		11,348,756		11,256,654
			11,723,795		11,442,440

The financial statements were approved by the trustees on 28/10/25

Mr N Mahmood
Trustee

Mr F Zaheer
Trustee

Company registration number 04779177 (England and Wales)

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	21		206,729		452,023
Investing activities					
Purchase of tangible fixed assets		(124,881)		(258,821)	
Net cash used in investing activities			(124,881)		(258,821)
Financing activities					
Repayment of borrowings		(50,059)		(13,934)	
Net cash used in financing activities			(50,059)		(13,934)
Net increase in cash and cash equivalents			31,789		179,268
Cash and cash equivalents at beginning of year			375,320		196,052
Cash and cash equivalents at end of year			407,109		375,320

1 Accounting policies

Charity information

British Muslim Heritage Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is British Muslim Heritage Centre, College Road, Manchester, Greater Manchester, M16 8BP, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on a going concern basis, under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Land and buildings held and used in the company's own activities for production and supply of goods or for administrative purposes are stated in the statement of financial position at their revalued amounts. The revalued amounts equate to the fair value at the date of revaluation, less any depreciation or impairment losses subsequently accumulated. Revaluations are carried out regularly so that the carrying amounts do not materially differ from using the fair value at the date of the statement of financial position.

Any revaluation increase or decrease on land and buildings is credited to the property revaluation reserve in 'other reserves'.

Once a revalued property is sold or retired any attributable revaluation surplus that is remaining in the property revaluation reserve is transferred to retained earnings. No transfer is made from the revaluation reserve to retained earnings unless an asset is derecognised.

Plant and equipment, fixtures and fittings and computer equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	33% on reducing balance
Fixtures and fittings	15% on reducing balance
Motor vehicles	Enter depreciation rate via StatDB - cd78

Assets held under finance leases are depreciated in the same manner as owned assets.

At each balance sheet date, the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1 **Accounting policies** **(Continued)**

1.7 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £722,556 (2023: £573,929). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £457,760 (2023: £662,683).

Basic financial assets

Trade and other debtors

Trade and other debtors that are receivable within one year and do not constitute a financing transaction are recorded at the undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financing transaction are recorded initially at fair value less transaction costs and subsequently at amortised cost, net of impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 50 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. The impairment loss is recognised in profit or loss.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

1 Accounting policies **(Continued)**

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Basic financial liabilities

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.9 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	390,235	-	390,235	408,671	-	408,671
Grants	-	191,676	191,676	-	406,688	406,688
	390,235	191,676	581,911	408,671	406,688	815,359

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activity		
Income from hire of facilities	1,021,824	901,857
Income from admission charges and programmes	51,126	41,099
	1,072,950	942,956

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	21,509	3,603
Depreciation and impairment	475	-
	21,984	3,603
Trading costs		
Bad debts	554	6,250
Total costs	22,538	9,853

5 Expenditure on charitable activities

	Charitable activity 2024 £	Charitable activity 2023 £
Direct costs		
Staff costs	372,434	332,975
Depreciation and impairment	194,058	192,575
Rates and water	45,049	48,826
Insurance	54,046	47,219
Light and heat	131,695	76,140
Telephone and computer costs	25,670	17,633
Postage and stationery	2,786	6,593
Sundries	10,082	10,681
Events, exhibitions and festivals	321,517	293,377
Repairs and maintenance	57,771	42,102
Security costs	1,593	1,621
Travelling costs	88	5,978
Accountancy charges	917	2,257
Auditors' remuneration	7,200	7,200
Legal and professional fees	121,069	72,062
Bank charges	4,993	4,572
	1,350,968	1,161,811
Analysis by fund		
Unrestricted funds	1,348,545	898,197
Restricted funds - general	2,423	263,614
	1,350,968	1,161,811

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,200	7,200
Depreciation of owned tangible fixed assets	194,533	192,575

7 Trustees

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £NIL (2023: £NIL).

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration and support	16	10

Employment costs

	2024	2023
	£	£
Wages and salaries	342,130	310,364
Social security costs	25,254	18,296
Other pension costs	5,050	4,315
	372,434	332,975

There were no employees whose annual remuneration was more than £60,000.

9 Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	12,044,543	233,373	489,009	-	12,766,925
Additions	93,609	-	29,372	1,900	124,881
At 31 December 2024	12,138,152	233,373	518,381	1,900	12,891,806
Depreciation and impairment					
At 1 January 2024	663,079	224,437	362,737	-	1,250,253
Depreciation charged in the year	167,763	2,949	23,346	475	194,533
At 31 December 2024	830,842	227,386	386,083	475	1,444,786
Carrying amount					
At 31 December 2024	11,307,310	5,987	132,298	1,425	11,447,020
At 31 December 2023	11,381,464	8,936	126,271	-	11,516,671

The charity owns the property at College Road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £35 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	113,959	115,694
Other debtors	201,488	78,758
Prepayments and accrued income	28,347	26,466
	343,794	220,918

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Borrowings		71,500	121,559
Other taxation and social security		16,368	7,786
Deferred income	15	3,570	18,495
Trade creditors		29,186	82,328
Other creditors		25,800	146,300
Accruals		7,200	7,200
		153,624	383,668

14 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	320,504	286,801

Other creditors include an amount invested by an investor for the renovation of rooms in the Heritage building. The amount owed as at 31 December 2024 in relation to this investment and surplus generated from the investment is £320,504 (2023: £286,801).

15 Deferred income

	2024	2023
	£	£
Other deferred income	3,570	18,495

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	3,570	18,495
Movements in the year:		
Deferred income at 1 January 2024	18,495	123,212
Released from previous periods	(18,495)	(123,212)
Resources deferred in the year	3,570	18,495
Deferred income at 31 December 2024	3,570	18,495

16 Retirement benefit schemes

Defined contribution schemes	2024	2023
	£	£
Charge to profit or loss in respect of defined contribution schemes	5,050	4,315

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The charity receives specific grants for specific purposes which are restricted. Any such income and associated expenditure is identified separately. At the year end, the balance in restricted funds £375,039 represents money carry forward for various restricted projects.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Donation for new build	-	9,400	-	-	9,400
Domestic Violence Project	22,913	-	(2,423)	-	20,490
Manchester Community Safety Partnership's Radequal Grant Project	19,150	-	-	-	19,150
Glass door reception	135,124	186,556	-	-	321,680
Youth Mental Health Empowerment Initaitve	8,250	(8,250)	-	-	-
Donation for toilet repairs	-	3,470	-	-	3,470
Other	349	500	-	-	849
	185,786	191,676	(2,423)	-	375,039

17 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Project for Ladies Focus Groups	5,179	-	(5,179)	-	-
GMP and BMHC Tackling Hate Crime Project Overseas	3,315	-	(3,315)	-	-
Greater Manchester mental health project	2,000	-	(2,000)	-	-
Donation for new build	91,872	17,938	(109,810)	-	-
Donation for staff salaries	84,567	-	(84,567)	-	-
A 1000 Stories of Sacrifice exhibition	1,555	-	(1,555)	-	-
Muslim Health Professionals Network	3,463	-	(3,463)	-	-
Reducing Inequalities Project	6,100	15,000	(21,100)	-	-
Domestic Violence Project	30,000	-	(7,087)	-	22,913
Pakistani & Bangladeshi Genomic Medicine Project	14,126	-	(14,126)	-	-
Manchester Community Safety Partnership's Radequal Grant Project	14,650	15,000	(10,500)	-	19,150
Glass door reception	-	350,000	-	(214,876)	135,124
Youth Mental Health Empowerment Initaitve	-	8,250	-	-	8,250
Other	761	500	(912)	-	349
	257,588	406,688	(263,614)	(214,876)	185,786

18 Unrestricted funds

The trustees are free to use unrestricted funds in accordance with charitable objectives.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	11,256,654	1,463,185	(1,371,083)	-	11,348,756

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	10,598,201	1,351,627	(908,050)	214,876	11,256,654

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	11,447,020	-	11,447,020
Current assets/(liabilities)	222,240	375,039	597,279
Long term liabilities	(320,504)	-	(320,504)
	11,348,756	375,039	11,723,795

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	11,516,671	-	11,516,671
Current assets/(liabilities)	26,784	185,786	212,570
Long term liabilities	(286,801)	-	(286,801)
	11,256,654	185,786	11,442,440

20 Related party transactions

As at 31 December 2024, the charity owed £71,064 (2023: £121,559) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre (BMHC) are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2023: £NIL) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2023: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2023 :£NIL).

Manchester Islamic Educational Trust (MIET) is related to BMHC because the charity is under common control of the trustees. At 31 December 2024, MIET owed £187,497 (2023: £37,497) to BMHC having advanced a further £150,000 during the year. This amount is interest free, repayable on demand and classified in debtors due within one year.

21	**Cash generated from operations**	**2024**	**2023**
		£	**£**
	Surplus for the year	281,355	586,651
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	194,533	192,575
	Movements in working capital:		
	(Increase) in debtors	(122,877)	(48,398)
	(Decrease) in creditors	(131,357)	(174,088)
	(Decrease) in deferred income	(14,925)	(104,717)
	Cash generated from operations	206,729	452,023

22 Analysis of changes in net funds

	At 1 January 2024	**Cash flows**	**At 31 December 2024**
	£	**£**	**£**
Cash at bank and in hand	375,320	31,789	407,109
Loans falling due within one year	(121,559)	50,059	(71,500)
	253,761	81,848	335,609

BRITISH MUSLIM HERITAGE CENTRE

England & Wales - Charity number 1110104

Accounts

REGISTERED COMPANY NUMBER: 04779177 (England and Wales)
REGISTERED CHARITY NUMBER: 1110104

BRITISH MUSLIM HERITAGE CENTRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Xeinadin Audit Ltd (Statutory Auditor)
Ground Floor
Citygate
Longridge Rd
Preston
PR2 5BQ

BRITISH MUSLIM HERITAGE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Report of the Independent Auditors	7 to 9
Statement of Financial Activities	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Statement of Cash Flows	13
Notes to the Financial Statements	14 to 24

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mr N Mahmood OBE Dr H A Almajed Dr M Sarumi Mr M S Al-Astewani Mrs S Alvi Mr S Thameembasha Dr H M Algammas Dr M Abdelrahman Dr A M Almajid Mr F Zaheer Dr A Al Matouq Mr A A O Kawooya Mr A A R Saif Dr A Al Dubayan Mr E M Chohan Mr M U Saleem
Company secretary	Mr F Zaheer
Registered office	British Muslim Heritage Centre College Road Whalley Range Manchester M16 8BP
Registered company number	04779177 (England and Wales)
Registered charity number	1110104
Auditors	Xeinadin Audit Ltd (Statutory Auditor) Ground Floor Citygate Longridge Rd Preston PR2 5BQ
Patrons	Sir Warren J. Smith Mohammed Afzal Khan MP
Bankers	The Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing, and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.
- The BMHC is a centre for all communities - Muslim and non-Muslim
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

Strategic report
Achievement and performance
Achievements and performance
This financial year the Centre faced few challenges due to unforeseen departure of CEO. The operations were affected in his absence as some of the organisations stopped working with us in partnership, i.e NHS and Manchester police. It took a while to earn that confidence back.

Engaging and supporting local communities in Manchester
We have managed to bring together several groups in Manchester, Rochdale and Tameside, Oldham and Bury.

This was all made possible with the help of Charities, local councils, and GPs

Networking
During this year we introduced three different networking groups
1. Muslim Health Professionals
2. Professional Business Muslim Network
3. Muslim Chief Executive Officers Network

Introductory seminars were held at the BMHC, and the professionals were offered a platform from where they can meet up and grow professionally.

Aspiring Leaders Programme
We continued to develop young people through our Aspiring Leaders programme. We are pleased to report that the young people went through several developmental modules that they have completed, and these include politics and the impact of young people this programme came to an end at the beginning of May.

Tackling Hate Partnership project
We continued working on the Hate Crime project during this year and in the process, we also became a reporting centre for Hate Crime in collaboration with Greater Manchester Police.

Tackling Health Inequalities
We are pleased to report that the last of tackling health inequalities programs has successfully ended in August 2023. The work began in 2020 until 2023; however, I believe there will be plenty of opportunities to take up more projects.

The reason being that we have built up great relationships with both the stakeholders and the Muslim communities within Greater Manchester (GM), they are still facing several health inequalities, including diabetes, cardiovascular disease, mental health to infant mortality and general life expectancy resulting from socioeconomic deprivation.

The British Muslim Heritage Centre hosted and delivered several training sessions around Mental Health First Aid Training.

Young Adults Health and Wellbeing Program
This was established to tackle some of the inequalities facing young Muslim people within society. Our experience working with young people and research has shown that young people with long-term conditions face significant inequalities. Those who live in the most deprived areas are twice as likely to be admitted to hospital with asthma compared to young people living in the least deprived areas. In addition, young people have told us that racism, discrimination including Islamophobia has had an impact on them.

Partnership with Islamic Relief
We are pleased to report that we still have an ongoing partnership with Islamic Relief focusing on health and wellbeing of young people and mental health. We are grateful to Mr Waseem Ahmad, Global Head of Islamic Relief and Mr Tufail Hussain, the CEO of UK for Islamic Relief.

Greater Manchester Genes Project
In October 2022, we started a new project to encourage the Greater Manchester residents to take part in a major genetics study designed to improve the health outcomes of community members with a Bangladeshi and Pakistani background.

This project was completed in April,2023.

Tackling Domestic Violence
We are working with Miri Roshni on this new project and have successfully launched it in September,2023. We are developing a training manual and will deliver training sessions soon. This project focuses on understanding what Domestic abuse is, the different forms and the effect it has on individuals. We will engage imams and men so that they can become our trainers and deliver the message to the community.

Education and Heritage
Our areas of education have focused on cultural and heritage as well as ensuring that we are meeting the needs of the Muslim community. We are pleased to report that we have continued to provide the following services during the year, which included:

i) During Ramadan. We hosted Taraweeh prayers, which were better organized as always. The gifts were given out during the Taraweeh prayers to appreciate the well-behaved children during prayer times.
ii) GCSE Religious Studies. 100% of our students passed their GCSE Religious Studies exams, with 96% of them receiving 9/8 grade as always, this was an amazing achievement. The good news was shared on social media, receiving a fantastic response of acknowledgement and comments from both Muslims and non-Muslims congratulating us.
iii) Islah Youth Group. The Islah Youth Club is bringing young adults together through healthy activities. The youth club consists of various fun activities and games such as Basketball, Archery, Football, Pool, Air-Hockey, and Games Console. An Islamic reminder is also given to the children each week and along with other key messages such a health and wellbeing. Children also get to participate in various team building exercises and games to help increase their knowledge about Islam. One of the key benefits is that the children are around positive Muslim role models.

iv) Heritage Academy. Heritage Academy is contributing towards the nurturing and upbringing of upright citizens through Islamic education and terbiya(training for good behaviour) classes. One of our main aim is to make learning fun, so that children enjoy attending, as well as learning the Quran.

Heritage Umrah
The took two Umrah trips (pilgrim to Mecca) during 2023 with approximately 117 people from various backgrounds enlisted. The participants were very pleased about the trip and due to its success, insisted on continuation of this service.

Financial review
Financial position
Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 10.

Income from charitable activities is the main source of funds while some revenue has been generated donations. The total income from charitable activities for this financial year £942,956 (2022: £850,790). The organisation continues to improve income generation to support its increasing activities.

Reserves policy
Reserves policy
The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into the new build planning permission application preparation and maintenance of its grade II* listed building. The building is central to the fulfilment of our vision. The refurbishment and rebuilding process has, thus been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £11,442,440 of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its financial obligations accordingly.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

Investment power
The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

Future plans
We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:

- Programmes to benefit the wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.

- The marquee continues to be a useful revenue stream to help the organisation carry out its charitable activities. After the completion of the refurbished wing, we are now generating some funds through providing a housing facility for homeless people through a charity. These funds will be used for community welfare projects and running expenses of the organisation.

Glass Reception:

The Glass reception is the next area to be completed in the building. This is going to be a great attraction for the community as it will provide an area for people to socialise and relax, with refreshments being available.

Structure, governance and management
British Muslim Heritage Centre (BMHC, hereafter) was incorporated as a Limited company, company number 4779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives, and targets.

The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principal advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The Trust staff has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. The Trustees received no remuneration in respect to their services to the Trust.

Trustees' responsibility statement
The trustees (who are also the directors of British Muslim Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees' responsibility statement - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Ltd (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29/10/2024 and signed on the board's behalf by:

.....
Mr N Mahmood - Trustee

Opinion

We have audited the financial statements of British Muslim Heritage Centre (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Farook Patel FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Ltd (Statutory Auditor)
Ground Floor
Citygate
Longridge Rd
Preston
PR2 5BQ

Date: 30/10/2024.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	408,671	406,688	815,359	496,485
Charitable activities	3				
Charitable activity		942,956	-	942,956	850,790
Total		1,351,627	406,688	1,758,315	1,347,275
Expenditure on					
Raising funds	4	9,853	-	9,853	1,426
Charitable activities	5				
Charitable activity		898,197	263,614	1,161,811	1,214,557
Total		908,050	263,614	1,171,664	1,215,983
NET INCOME		443,577	143,074	586,651	131,292
Transfers between funds	16	214,876	(214,876)	-	-
Net movement in funds		658,453	(71,802)	586,651	131,292
Reconciliation of funds					
Total funds brought forward		10,598,201	257,588	10,855,789	10,724,497
Total funds carried forward		11,256,654	185,786	11,442,440	10,855,789

Continuing operations
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	11	11,516,671	-	11,516,671	11,450,425
Current assets					
Debtors	12	220,918	-	220,918	172,520
Cash at bank and in hand		193,691	185,786	379,477	196,052
		414,609	185,786	600,395	368,572
Creditors					
Amounts falling due within one year	13	(387,825)	-	(387,825)	(620,320)
Net current assets		26,784	185,786	212,570	(251,748)
Total assets less current liabilities		11,543,455	185,786	11,729,241	11,198,677
Creditors					
Amounts falling due after more than one year	14	(286,801)	-	(286,801)	(342,888)
NET ASSETS		11,256,654	185,786	11,442,440	10,855,789
Funds	16				
Unrestricted funds				11,256,654	10,598,201
Restricted funds				185,786	257,588
Total funds				11,442,440	10,855,789

The financial statements were approved by the Board of Trustees and authorised for issue on 29/10/2024 and were signed on its behalf by:

Mr N Mahmood - Trustee

Mr F Zaheer - Trustee

The notes form part of these financial statements

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	452,023	651,086
Prior year adjustment		-	(313,658)
Net cash provided by operating activities		452,023	337,428
Cash flows from investing activities			
Purchase of tangible fixed assets		(258,821)	(171,081)
Net cash used in investing activities		(258,821)	(171,081)
Cash flows from financing activities			
Loan repayments in year		(13,934)	(57,243)
Net cash used in financing activities		(13,934)	(57,243)
Change in cash and cash equivalents in the reporting period		179,268	109,104
Cash and cash equivalents at the beginning of the reporting period	2	196,052	86,948
Cash and cash equivalents at the end of the reporting period	2	375,320	196,052

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	586,651	131,292
Adjustments for:		
Depreciation charges	192,575	189,266
(Increase)/decrease in debtors	(48,398)	142,039
(Decrease)/increase in creditors	(278,805)	188,489
Net cash provided by operations	452,023	651,086

2. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	22,644	975
Notice deposits (less than 3 months)	356,833	195,077
Overdrafts included in bank loans and overdrafts falling due within one year	(4,157)	-
Total cash and cash equivalents	375,320	196,052

3. Analysis of changes in net funds

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	196,052	183,425	379,477
Bank overdraft	-	(4,157)	(4,157)
	196,052	179,268	375,320
Debt			
Debts falling due within 1 year	(135,493)	13,934	(121,559)
	(135,493)	13,934	(121,559)
Total	60,559	193,202	253,761

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company.

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies set out below.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

continued...

1. **Accounting policies - continued**

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets
Land and buildings held and used in the company's own activities for production and supply of goods or for administrative purposes are stated in the statement of financial position at their revalued amounts. The revalued amounts equate to the fair value at the date of revaluation, less any depreciation or impairment losses subsequently accumulated. Revaluations are carried out regularly so that the carrying amounts do not materially differ from using the fair value at the date of the statement of financial position.

Any revaluation increase or decrease on land and buildings is credited to the property revaluation reserve in 'other reserves'.

Depreciation on revalued buildings is charged to profit or loss so as to write off their value, less residual value, over their estimated useful life of 50 years, using the straight-line method.

Once a revalued property is sold or retired any attributable revaluation surplus that is remaining in the property revaluation reserve is transferred to retained earnings. No transfer is made from the revaluation reserve to retained earnings unless an asset is derecognised.

Plant and machinery are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on plant and machinery is charged to profit or loss so as to write off their value, at 33% reducing balance method.

Fixture and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on fixture and fittings is charged to profit or loss so as to write off their value, at 15% reducing balance method.

Assets held under finance leases are depreciated in the same manner as owned assets.

At each balance sheet date, the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

continued...

1. **Accounting policies - continued**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £573,929 (2022: £347,422). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £662,683 (2022: £954,550).

Impairment of financial assets
Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or

- breach of contract, such as a default or delinquency in interest or principal payments; or

- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or

- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 50 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. The impairment loss is recognised in profit or loss.

continued...

1. Accounting policies - continued

Financial instruments
For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Trade and other debtors
Trade and other debtors that are receivable within one year and do not constitute a financing transaction are recorded at the undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financing transaction are recorded initially at fair value less transaction costs and subsequently at amortised cost, net of impairment.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

2. Donations and legacies

	2023	2022
	£	£
Donations	408,671	192,687
Grants	406,688	303,798
	815,359	496,485

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Grant	406,688	303,798

continued...

3. Income from charitable activities

	Activity	2023 £	2022 £
Income from hire of facilities	Charitable activity	901,857	826,272
Income from admission charges and programmes	Charitable activity	41,099	24,518
		942,956	850,790

4. Raising funds

Raising donations and legacies

	2023 £	2022 £
Advertising, printing and postage	3,603	1,426

Other trading activities

	2023 £	2022 £
Bad debts	6,250	-
Aggregate amounts	9,853	1,426

5. Charitable activities costs

	Direct Costs (see note 6) £
Charitable activity	1,161,811

6. Direct costs of charitable activities

	2023 £	2022 £
Staff costs	332,975	320,711
Rates and water	48,826	47,628
Insurance	47,219	37,211
Light and heat	76,140	69,201
Telephone and computer costs	17,633	16,932
Postage and stationery	6,593	11,024
Sundries	10,681	3,132
Events, exhibitions and festivals	293,377	398,236
Repairs and maintenance	42,102	51,798
Security costs	1,621	3,930
Travelling costs	5,978	4,767
Accountancy charges	2,257	1,612
Auditors' remuneration	7,200	6,000
Legal and professional fees	72,062	47,651
Carried forward	964,664	1,019,833

continued...

6. Direct costs of charitable activities - continued

	2023	2022
	£	£
Brought forward	964,664	1,019,833
Bank charges	4,572	5,458
Depreciation	192,575	189,266
	1,161,811	1,214,557

7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	192,575	189,266
Auditors' remuneration	-	6,000

8. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £NIL (2022: £NIL).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	310,364	300,677
Social security costs	18,296	16,443
Other pension costs	4,315	3,591
	332,975	320,711

The average monthly number of employees during the year was as follows:

	2023	2022
Administration and support	10	10

No employees received emoluments in excess of £60,000.

continued...

10. Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

11. Tangible fixed assets

	Freehold land and building £	Plant and machinery £	Fixtures and fittings £	Totals £
Cost				
At 1 January 2023	11,808,482	231,249	468,372	12,508,103
Additions	236,061	2,124	20,636	258,821
At 31 December 2023	12,044,543	233,373	489,008	12,766,924
Depreciation				
At 1 January 2023	497,188	220,036	340,454	1,057,678
Charge for year	165,891	4,401	22,283	192,575
At 31 December 2023	663,079	224,437	362,737	1,250,253
Net book value				
At 31 December 2023	11,381,464	8,936	126,271	11,516,671
At 31 December 2022	11,311,294	11,213	127,918	11,450,425

The charity owns the property at College road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £35 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

12. Debtors: amounts falling due within one year

	2023 £	2022 £
Trade debtors	115,694	139,680
Other debtors	78,758	11,690
Prepayments	26,466	21,150
	220,918	172,520

continued...

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts (see note 15)	4,157	-
Other loans (see note 15)	121,559	135,493
Trade creditors	82,328	81,957
Social security and other taxes	7,786	8,658
Other creditors	146,300	265,000
Accruals and deferred income	25,695	129,212
	387,825	620,320

14. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	286,801	342,888

Other creditors include an amount invested by an investor for the renovation of rooms in the Heritage building. The amount owed as at 31 December 2023 in relation to this investment and surplus generated from the investment is £286,801.

15. Loans

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	4,157	-
Other loans	121,559	135,493
	125,716	135,493

16. Movement in funds

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
Unrestricted donations	10,598,201	443,577	214,876	11,256,654
Restricted funds				
Restricted donations	257,588	143,074	(214,876)	185,786
TOTAL FUNDS	10,855,789	586,651	-	11,442,440

continued...

16. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	1,351,627	(908,050)	443,577
Restricted funds			
Restricted donations	406,688	(263,614)	143,074
TOTAL FUNDS	1,758,315	(1,171,664)	586,651

Comparatives for movement in funds

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted donations	10,956,347	(313,658)	(44,488)	10,598,201
Restricted funds				
Restricted donations	81,808	-	175,780	257,588
TOTAL FUNDS	11,038,155	(313,658)	131,292	10,855,789

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	1,043,477	(1,087,965)	(44,488)
Restricted funds			
Restricted donations	303,798	(128,018)	175,780
TOTAL FUNDS	1,347,275	(1,215,983)	131,292

Purposes of Unrestricted Funds:
The trustees are free to use unrestricted funds in accordance with charitable objectives.

Purposes of Restricted Funds:
The charity receives specific grants for specific purposes which are restricted. Any such income and associated expenditure is identified separately. At the year end, the balance in restricted funds £185,786 represents money carry forward for various restricted projects.

continued...

16. Movement in funds - continued

Restricted donations	At 1.1.2023 (£)	Restricted donation received during the year (£)	Restricted expenditure done during the year (£)	At 31.12.2023(£)
Project for Ladies Focus Groups	5,179	-	5,179	-
C19 PAB Youth Programme	100	-	100	-
GMP and BMHC Tackling Hate Crime Project Overseas	3,315	-	3,315	-
Bridging the Diabetes Inequalities Gap in Manchester	158	-	158	-
Greater Manchester Mental Health project	2,000	-	2,000	-
Donation for new build	91,872	17,938	109,810	-
Donation for staff salaries	84,567	-	84,567	-
Donation for Mosque	30	-	30	-
A 1000 Stories of Sacrifice exhibition	1,555	-	1,555	-
Greater Manchester mental health	124	-	124	-
Consultancy funding for Diabetes	350	-	-	350
Muslim Health professionals Network	3,463	-	3,463	-
Reducing Inequalities Project	6,100	15,000	21,100	-
Domestic Violence Project	30,000	-	7,087	22,913
Pakistani & Bangladeshi Genomic Medicine Project	14,126	-	14,126	-
Manchester Community Safety Partnership's Radequal Grant Pr	14,650	15,000	10,500	19,150
Donation for mosque	-	500	500	-
Glass door reception	-	350,000	214,876	135,124
Youth Mental Health Empowerment Intiative	-	8,250	-	8,250
Total	**257,588**	**406,688**	**428,257**	**185,786**

17. Pension commitments

The amount recognised in income or expenditure as an expense is relation to defined contribution plan was £4,315 (2022: £3,591).

18. Related party disclosures

As at 31 December 2023, the charity owed £111,559 (2022: £135,493) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre (BMHC) are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2022:£NIL) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2022: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2022:£NIL).

continued...

18. Related party disclosures - continued

Manchester Islamic Educational Trust (MIET) is related to BMHC because the charity is under common control of the trustees. At 31 December 2023, BMHC advanced £37,497 to MIET. This amount is interest free, repayable on demand and classified in debtors due within one year.

BRITISH MUSLIM HERITAGE CENTRE

England & Wales - Charity number 1110104

Accounts

REGISTERED COMPANY NUMBER: 04779177 (England and Wales)
REGISTERED CHARITY NUMBER: 1110104

BRITISH MUSLIM HERITAGE CENTRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

BRITISH MUSLIM HERITAGE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Report of the Independent Auditors	7 to 9
Statement of Financial Activities	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Statement of Cash Flows	13
Notes to the Financial Statements	14 to 24

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mr N Mahmood OBE Dr H A Almajed Dr M Sarumi Mr M S Al-Astewani Mrs S Alvi Mr S Thameembasha Dr H M Algammas Dr M Abdelrahman Dr A M Almajid Mr F Zaheer Dr A Al Matouq Mr A A O Kawooya Mr A A R Saif Dr A Al Dubayan Mr E M Chohan Mr M U Saleem
Company secretary	Mr F Zaheer
Registered office	British Muslim Heritage Centre College Road Whalley Range Manchester M16 8BP
Registered company number	04779177 (England and Wales)
Registered charity number	1110104
Auditors	Xeinadin Audit Ltd (Statutory Auditor) 36 Old Jewry London EC2R 8DD
Patrons	Sir Warren J. Smith Mohammed Afzal Khan MP
Bankers	The Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing, and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.
- The BMHC is a centre for all communities - Muslim and non-Muslim
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

Strategic report
Achievement and performance
This financial year the Centre's operations are back to normal, following the pandemic. The pandemic taught us new ways of working in terms of continuing our work and this included Teams & Zoom meetings. During the pandemic we continued external training and certainly became more IT literate, as did the nation; to continue and progress our strategic objectives.

Engaging and supporting local communities in Manchester
We have managed to bring together several groups in Manchester, Rochdale and Tameside, Oldham and Bury. This was all made possible with the help of Charities, local councils, and GPs.

Networking
During this year we introduced three different networking groups
1. Muslim Health Professionals
2. Professional Business Muslim Network
3. Muslim Chief Executive Officers Network

Introductory seminars were held at the BMHC, and the professionals were offered a platform from where they can meet up and grow professionally.

Aspiring Leaders Programme
We continued to develop young people through our Aspiring Leaders programme. We are pleased to report that the young people went through several developmental modules that they have completed, and these include politics and the impact of young people.

Tackling Hate Partnership project
We continued working on the Hate Crime project during this year and in the process, we also became a reporting centre for Hate Crime in collaboration with Greater Manchester Police.

Tackling Health Inequalities
We are pleased to report that we have continued with the good work which we started in 2020 and have been successful in several projects that have contributed towards tackling health inequalities in partnership with various agencies.

Muslim communities within Greater Manchester (GM) are facing several health inequalities, these include diabetes, cardiovascular disease, mental health to infant mortality and general life expectancy resulting from socioeconomic deprivation.

The British Muslim Heritage Centre hosted and delivered several training sessions around Mental Health First Aid Training.

Young Adults Health and Wellbeing Program
This was established to tackle some of the inequalities facing young Muslim people within society. Our experience working with young people and research has shown that young people with long-term conditions face significant inequalities. Those who live in the most deprived areas are twice as likely to be admitted to hospital with asthma compared to young people living in the least deprived areas. In addition, young people have told us that racism, discrimination including Islamophobia has had an impact on them.

Improving Maternity Services Project
We organised several focus groups to hear the voices of Muslim women and families who have used maternity services. Meaningful discussions took place about their experience with the Maternity services. The outcomes of the discussions have helped the GMEC to create a Maternity Standards document. We also co-produced professional resources to raise awareness of maternity services and cultural considerations.

Tackling mental health
With the support of the Manchester City Council and Islamic Relief we have established a health and wellbeing Network to increase the awareness of mental health and support available to individuals. The Network members are working on developing a health and wellbeing training manual for young people and older members of the community. The focus of the training manual will be on how individuals can help themselves to look after their mental health and general wellbeing.

Partnership with Islamic Relief
We are pleased to report that we are still have an ongoing partnership with Islamic Relief focusing on health and wellbeing of young people and mental health. We are grateful to Mr Waseem Ahmad, Global Head of Islamic Relief and Mr Tufail Hussain, the CEO of UK for Islamic Relief.

Greater Manchester Genes Project
In October 2022, we started a new project to encourage the Greater Manchester residents to take part in a major genetics study designed to improve the health outcomes of community members with a Bangladeshi and Pakistani background.

Strengthening Links with Greater Manchester Chamber of commerce
The BMHC held a session with the chief Crown prosecutor, Martin Goldman and his team in October 2022. Martin Goldman thanked the BMHC in making the CPS staff aware of the challenges faced by the Muslim community and suggested how the CPS and Muslim community can support each other.

Education and Heritage
Our areas of education have focused on cultural and heritage as well as ensuring that we are meeting the needs of the Muslim community. We are pleased to report that we have continued to provide the following services during the year, which included:
i) During Ramadan. We hosted Taraweeh prayers, which were better organised, as we had the help of young staff especially hired. Gifts were given out during the Taraweeh prayers to appreciate the well-behaved children during prayer times.

ii) GCSE Religious Studies. 100% of our students passed their GCSE Religious Studies exams, with 96% of them receiving 9/8 grade as always, this was an amazing achievement. The good news was shared on social media, receiving a fantastic response of acknowledgement and comments from both Muslims and non-Muslims congratulating us.
iii) Islah Youth Group. The Islah Youth Club is bringing young adults together through healthy activities. The youth club consists of various fun activities and games such as Basketball, Archery, Football, Pool, Air-Hockey, and Games Console. An Islamic reminder is also given to the children each week and along with other key messages such a health and wellbeing. Children also get to participate in various team building exercises and games to help increase their knowledge about Islam. One of the key benefits is that the children are around positive Muslim role models.
iv) Heritage Academy. Heritage Academy is contributing towards the nurturing and upbringing of upright citizens through Islamic education and tarbiya classes. One of our main aims is to make learning fun, so that children enjoy attending, as well as learning the Quran.

Heritage Umrah
The first Umrah trip took place at the end of October 2022 with approximately 30 people from various backgrounds enlisted. The participants were very pleased about the trip and due to its success, insisted on continuation of this service.

Heritage Media
This year Heritage Media has played a vital role in success of our partnership projects. The department is fully operational after the appointment of the new media consultant which has enabled us to regularly upload our Podcasts on You Tube.

Financial review
Financial position
Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 10.

Income from charitable activities is the main source of funds while some revenue has been generated from donations. The total income from charitable activities for this financial year £850,790 (2021 £652,315). The organisation continues to improve income generation to support its increasing activities.

Reserves policy
The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into the new build planning permission application preparation and maintenance of its grade II* listed building. The building is central to the fulfilment of our vision. The refurbishment and rebuilding process has, thus been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £10,855,789 (2021: £11,038,155) of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its financial obligations accordingly.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

Investment power
The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

Strategic report

Future plans

We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:

- Programmes to benefit the wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.

- The marquee continues to be a useful revenue stream to help the organisation carry out its charitable activities. After the completion of the refurbished wing, we are now generating some funds through providing a housing facility for homeless people through a charity. These funds will be used for community welfare projects and running expenses of the organisation.

Glass Reception:

The Glass reception is the next area to be completed in the building. This is going to be a great attraction for the community as it will provide an area for people to socialise and relax, with refreshments being available.

Structure, governance and management

British Muslim Heritage Centre (BMHC, hereafter) was incorporated as a Limited company, company number 4779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives, and targets.

The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principal advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The Trust staffs has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. Trustees' expenses during this year totalled £NIL (2021 £977). The expenses relate to the travelling and accommodation of the Trustees to promote the BMHC's objectives. The Trustees received no remuneration in respect to their services to the Trust.

Trustees' responsibility statement

The trustees (who are also the directors of British Muslim Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Ltd (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... 26/10/23 ..... and signed on the board's behalf by:

.....
Mr N Mahmood - Trustee

Opinion
We have audited the financial statements of British Muslim Heritage Centre (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Ltd.

Farook Patel FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

Date: 27/10/2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds as restated £
Income and endowments from					
Donations and legacies	2	192,687	303,798	496,485	919,557
Charitable activities	3				
Charitable activity		850,790	-	850,790	652,315
Total		1,043,477	303,798	1,347,275	1,571,872
Expenditure on					
Raising funds	4	1,426	-	1,426	797
Charitable activities	5				
Charitable activity		1,086,539	128,018	1,214,557	939,876
Total		1,087,965	128,018	1,215,983	940,673
NET INCOME/(EXPENDITURE)		(44,488)	175,780	131,292	631,199
Reconciliation of funds					
Total funds brought forward					
As previously reported		10,956,347	81,808	11,038,155	10,406,956
Prior year adjustment	10	(313,658)	-	(313,658)	-
As restated		10,642,689	81,808	10,724,497	10,406,956
Total funds carried forward		10,598,201	257,588	10,855,789	11,038,155

Continuing operations
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	Unrestricted funds	Restricted fund	2022 Total funds	2021 Total funds as restated
		£	£	£	£
Fixed assets					
Tangible assets	12	11,358,553	91,872	11,450,425	11,468,610
Current assets					
Debtors	13	172,520	-	172,520	314,559
Cash at bank and in hand		30,336	165,716	196,052	86,948
		202,856	165,716	368,572	401,507
Creditors					
Amounts falling due within one year	14	(620,320)	-	(620,320)	(831,962)
Net current assets		(417,464)	165,716	(251,748)	(430,455)
Total assets less current liabilities		10,941,089	257,588	11,198,677	11,038,155
Creditors					
Amounts falling due after more than one year	15	(342,888)	-	(342,888)	-
NET ASSETS		10,598,201	257,588	10,855,789	11,038,155
Funds	17				
Unrestricted funds				10,598,201	10,956,347
Restricted funds				257,588	81,808
Total funds				10,855,789	11,038,155

The financial statements were approved by the Board of Trustees and authorised for issue on 26/10/2023 and were signed on its behalf by:

Mr N Mahmood - Trustee

Mr F Zaheer - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 as restated £
Cash flows from operating activities			
Cash generated from operations	1	651,086	428,685
Prior year adjustment		(313,658)	-
Net cash provided by operating activities		337,428	428,685
Cash flows from investing activities			
Purchase of tangible fixed assets		(171,081)	(239,389)
Net cash used in investing activities		(171,081)	(239,389)
Cash flows from financing activities			
Loan repayments in year		(57,243)	(232,000)
Net cash used in financing activities		(57,243)	(232,000)
Change in cash and cash equivalents in the reporting period		109,104	(42,704)
Cash and cash equivalents at the beginning of the reporting period		86,948	129,652
Cash and cash equivalents at the end of the reporting period		196,052	86,948

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Reconciliation of net income to net cash flow from operating activities

	2022	2021 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	131,292	631,199
Adjustments for:		
Depreciation charges	189,266	187,596
Decrease/(increase) in debtors	142,039	(269,783)
Increase/(decrease) in creditors	188,489	(120,327)
Net cash provided by operations	651,086	428,685

2. Analysis of changes in net (debt)/funds

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	86,948	109,104	196,052
	86,948	109,104	196,052
Debt			
Debts falling due within 1 year	(192,736)	57,243	(135,493)
	(192,736)	57,243	(135,493)
Total	(105,788)	166,347	60,559

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company.

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies set out below.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

continued...

1. **Accounting policies - continued**

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Land and buildings held and used in the company's own activities for production and supply of goods or for administrative purposes are stated in the statement of financial position at their revalued amounts. The revalued amounts equate to the fair value at the date of revaluation, less any depreciation or impairment losses subsequently accumulated. Revaluations are carried out regularly so that the carrying amounts do not materially differ from using the fair value at the date of the statement of financial position.

Any revaluation increase or decrease on land and buildings is credited to the property revaluation reserve in 'other reserves'.

Depreciation on revalued buildings is charged to profit or loss so as to write off their value, less residual value, over their estimated useful life of 50 years, using the straight-line method.

Once a revalued property is sold or retired any attributable revaluation surplus that is remaining in the property revaluation reserve is transferred to retained earnings. No transfer is made from the revaluation reserve to retained earnings unless an asset is derecognised.

Plant and machinery are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on plant and machinery is charged to profit or loss so as to write off their value, at 33% reducing balance method.

Fixture and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on fixture and fittings is charged to profit or loss so as to write off their value, at 15% reducing balance method.

Assets held under finance leases are depreciated in the same manner as owned assets.

At each balance sheet date, the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

continued...

1. **Accounting policies - continued**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £347,422 (2021: £385,446). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £954,550 (2021: £826,592).

Impairment of financial assets
Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or

- breach of contract, such as a default or delinquency in interest or principal payments; or

- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or

- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 50 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. The impairment loss is recognised in profit or loss.

continued...

1. Accounting policies - continued

Financial instruments
For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Trade and other debtors
Trade and other debtors that are receivable within one year and do not constitute a financing transaction are recorded at the undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financing transaction are recorded initially at fair value less transaction costs and subsequently at amortised cost, net of impairment.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

2. Donations and legacies

	2022	2021 as restated
	£	£
Donations	192,687	649,212
Grants	303,798	270,345
	496,485	919,557

Grants received, included in the above, are as follows:

	2022	2021 as restated
	£	£
Grant	303,798	270,345

continued...

3. Income from charitable activities

	Activity	2022 £	2021 as restated £
Income from hire of facilities	Charitable activity	826,272	645,437
Income from admission charges and programmes	Charitable activity	24,518	6,878
		850,790	652,315

4. Raising funds

Raising donations and legacies

	2022 £	2021 as restated £
Advertising, printing and postage	1,426	797

5. Charitable activities costs

	Direct Costs (see note 6) £
Charitable activity	1,214,557

6. Direct costs of charitable activities

	2022 £	2021 as restated £
Staff costs	320,711	288,597
Rates and water	47,628	21,067
Insurance	37,211	16,061
Light and heat	69,201	79,577
Telephone and computer costs	16,932	17,407
Postage and stationery	11,024	8,226
Sundries	3,132	5,290
Events, exhibitions and festivals	398,236	229,771
Repairs and maintenance	51,798	38,231
Security costs	3,930	6,457
Travelling costs	4,767	3,708
Accountancy charges	1,612	1,159
Auditors' remuneration	6,000	5,460
Legal and professional fees	47,651	28,080
Bank charges	5,458	3,189
Depreciation	189,266	187,596
	1,214,557	939,876

continued...

7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 as restated
	£	£
Depreciation - owned assets	189,266	187,596
Auditors' remuneration	6,000	5,460

8. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £NIL (2021: £977).

9. Staff costs

	2022	2021 as restated
	£	£
Wages and salaries	300,677	274,053
Social security costs	16,443	11,685
Other pension costs	3,591	2,859
	320,711	288,597

The average monthly number of employees during the year was as follows:

	2022	2021 as restated
Administration and support	10	11

No employees received emoluments in excess of £60,000.

10. Prior year adjustment

Nature of prior year error - The statement of financial activities have been restated to incorporate the impact of a misclassification of an investment treated as a donation in the year ended 31 May 2017. The adjustment has resulted in decrease in funds of £313,658 for the year 31 December 2022.

continued...

11. Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

12. Tangible fixed assets

	Freehold land and building £	Plant and machinery £	Fixtures and fittings £	Totals £
Cost				
At 1 January 2022	11,664,155	228,827	444,040	12,337,022
Additions	144,327	2,422	24,332	171,081
At 31 December 2022	11,808,482	231,249	468,372	12,508,103
Depreciation				
At 1 January 2022	336,019	214,513	317,880	868,412
Charge for year	161,169	5,523	22,574	189,266
At 31 December 2022	497,188	220,036	340,454	1,057,678
Net book value				
At 31 December 2022	11,311,294	11,213	127,918	11,450,425
At 31 December 2021	11,328,136	14,314	126,160	11,468,610

The charity owns the property at College road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £35 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

13. Debtors: amounts falling due within one year

	2022 £	2021 as restated £
Trade debtors	139,680	270,303
Other debtors	11,690	28,195
Prepayments	21,150	16,061
	172,520	314,559

continued...

14. Creditors: amounts falling due within one year

	2022	2021 as restated
	£	£
Other loans (see note 16)	135,493	192,736
Trade creditors	81,957	159,656
Social security and other taxes	8,658	5,370
Other creditors	265,000	365,000
Accruals and deferred income	129,212	109,200
	620,320	831,962

15. Creditors: amounts falling due after more than one year

	2022	2021 as restated
	£	£
Other creditors	342,888	-

Other creditors include an amount invested by an investor for the renovation of rooms in the Heritage building. The amount owed as at 31 December 2022 in relation to this investment and surplus generated from the investment is £342,888.

16. Loans

An analysis of the maturity of loans is given below:

	2022	2021 as restated
	£	£
Amounts falling due within one year on demand:		
Other loans	135,493	192,736

17. Movement in funds

	At 1.1.22	Prior year adjustment	Net movement in funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
Unrestricted donations	10,956,347	(313,658)	(44,488)	10,598,201
Restricted funds				
Restricted donations	81,808	-	175,780	257,588
TOTAL FUNDS	11,038,155	(313,658)	131,292	10,855,789

continued...

17. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	1,043,477	(1,087,965)	(44,488)
Restricted funds			
Restricted donations	303,798	(128,018)	175,780
TOTAL FUNDS	1,347,275	(1,215,983)	131,292

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted donations	10,238,754	566,748	150,845	10,956,347
Restricted funds				
Restricted donations	168,202	64,451	(150,845)	81,808
TOTAL FUNDS	10,406,956	631,199	-	11,038,155

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	1,336,197	(769,449)	566,748
Restricted funds			
Restricted donations	235,675	(171,224)	64,451
TOTAL FUNDS	1,571,872	(940,673)	631,199

Purposes of Unrestricted Funds:
The trustees are free to use unrestricted funds in accordance with charitable objectives.

Purposes of Restricted Funds:
Restricted fund balance brought forward from the last year represents money received for the renovation of building at College Road, Whalley Range, Manchester. During the year, the construction of the building was completed and therefore, all restricted fund amount related to renovation of building was transferred to unrestricted fund.

continued...

17. Movement in funds - continued

The charity receives specific grants for specific purposes which are restricted. Any such income and associated expenditure is identified separately. At the year end, the balance in restricted funds £81,808 represents money carry forward for various restricted projects.

Restricted donations	At 1.1.2022 (£)	Restricted donation received during the year (£)	Restricted expenditure done during the year (£)	At 31.13.2022(£)
Covid-19 Youth Webinar expenses	500	-	500	-
Muslim Inclusion Project Highlight Report	33,804	-	33,804	-
Project for Ladies Focus Groups	5,794	-	615	5,179
C19 PAB Youth Programme	100	-	-	100
GMP and BMHC Tackling Hate Crime Project Overseas	26,000	-	22,685	3,315
Bridging the Diabetes Inequalities Gap in Manchester	13,610	-	13,452	158
Greater Manchester Mental Health project	2,000	-	-	2,000
Donation for new build	-	102,172	10,300	91,872
Donation for staff salaries	-	84,567	-	84,567
Donation for Mosque	-	30	-	30
A 1000 Stories of Sacrifice exhibition	-	1,555	-	1,555
Greater Manchester mental health	-	124	-	124
Ph BMHC young adult network	-	16,000	16,000	-
Consultancy funding for Diabetes	-	350	-	350
Muslim Health professionals Network	-	14,500	11,037	3,463
Reducing Inequalities Project	-	14,500	8,400	6,100
Domestic Violence Project	-	30,000	-	30,000
Pakistani & Bangladeshi Genomic Medicine Project	-	25,000	10,874	14,126
Manchester Community Safety Partnership's Radequal Grant Pr	-	15,000	350	14,650
Total	**81,808**	**303,798**	**128,018**	**257,588**

18. Pension commitments

The amount recognised in income or expenditure as an expense is relation to defined contribution plan was £3,591 (2021: £2,859).

continued...

19. Capital commitments

20. Related party disclosures

As at 31 December 2022, the charity owed £135,493 (2021: £145,170) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2021:£NIL) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2021: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2021:£NIL).

BRITISH MUSLIM HERITAGE CENTRE

England & Wales - Charity number 1110104

Accounts

REGISTERED COMPANY NUMBER: 04779177 (England and Wales)
REGISTERED CHARITY NUMBER: 1110104

BRITISH MUSLIM HERITAGE CENTRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

BRITISH MUSLIM HERITAGE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Statement of Financial Position	14
Statement of Cash Flows	15
Notes to the Statement of Cash Flows	16
Notes to the Financial Statements	17 to 26

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Mr N Mahmood OBE Dr H A Almajed Dr M Sarumi Mr M S Al-Astewani Mrs S Alvi Mr S Thameembasha Dr H M Algammas Dr M Abdelrahman Dr A M Almajid Mr F Zaheer Dr A Al Matouq Mr A A O Kawooya Mr A A R Saif Dr A Al Dubayan Mr E M Chohan Mr M U Saleem (appointed 29.11.21)
Company secretary	Mr F Zaheer
Registered office	British Muslim Heritage Centre College Road Whalley Range Manchester M16 8BP
Registered company number	04779177 (England and Wales)
Registered charity number	1110104
Auditors	Xeinadin Audit Ltd (Statutory Auditor) 36 Old Jewry London EC2R 8DD
Patrons	Lord Kamlesh Kumar Patel, Baron Patel of Bradford, OBE Lord Mohamed Iltaf Sheikh, Baron Sheikh Lord-Lieutenant of Greater Manchester Sir Warren J. Smith Mohammed Afzal Khan MP
Bankers	The Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Our objectives
The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.
- The BMHC is a centre for all communities - Muslim and non-Muslim
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

Strategic report
Achievement and performance
Policy and Leadership

We are pleased to report that we have built on our input into policy and links with senior leaders that influence policy. The reason for this important area of work is to ensure that the Muslim community voice is heard, and their issues are taken on board. Examples include:

Policy conversation with The All-Parties Parliamentary Group (APPG) on British Muslims the meeting entitled: 'A Dialogue with The Hon. Paul Bristow MP' was held at the BMHC on 28th May 2021. It was a collaborative effort to share and discuss valuable ideas and concerns with local, regional, and national participants and organisations to the common challenges of human rights violations, Islamophobia, discrimination, inequality, xenophobia, and racism. The Meeting was an opportunity for the 30 participants to introduce themselves, their projects, and the programmes they are involved with and ask the three Parliamentarians, namely Paul Bristow MP, James Daly MP, and Afzal Khan MP some challenging questions.

A diverse range of professionals and organisations participated in the meeting to discuss the challenges facing British Muslims in contemporary society and different ways of improving the situation of British Muslims. The APPG on British Muslims, currently chaired by the Hon. Paul Bristow MP aims to work with British Muslims and encourage collaborative projects to enhance the public's appreciation of the positive contribution that British Muslims make to society.

The purpose of the APPG is to effectively bring about positive changes in the way British Muslims are perceived and treated (for example in the media) through intergovernmental and non-governmental bodies. The meeting was an excellent start to the BMHC's long term objective of strategic participation and commitment to building a network of Parliamentarians to continue ongoing collaboration to educate others on BMHC's initiatives, goals, and objectives. The participants indicated that they wanted to play an ongoing active role in BMHC's endeavour and goal to bring about a better understanding of Islam and British Muslims. It was agreed that the APPG on British Muslims will meet as an entire group at least once a year at the BMHC.

Greater Manchester Strategy (GMS). Our Chief Executive, a member of the Race Equality Panel, Maqsood Ahmad chaired one of the engagement sessions. The GMS is the overarching strategic document for the whole of the city region, providing a shared vision, direction, and actions to be delivered. Work is now underway to refresh the Greater Manchester Strategy. We hope the Muslim community will continue to proactively engage with these strategies and support our partners to implement the recommendations.

Greater Manchester Police: Achieving Race Equality Report. Achieving Race Equality report was published in July 2021 and provided a broad overview and analysis of differences in the experiences of individuals and communities using quantitative and qualitative data to understand the extent of any disproportionality. The report focuses on several areas from the stop and search to recruitment, retention and progression of staff facing inequalities and racism within Greater Manchester. We hope you have read our press statement and urge you to become fully engaged in helping the GMP improve the number of areas highlighted in the report which have had an adverse impact on African, Caribbean, and Asian and Muslim communities.

Chief Constable of Greater Manchester: Stephen Watson QPM, - The Board of trustees and staff welcomed the new Chief Constable of Greater Manchester, Stephen Watson QPM and had the opportunity to have strategic discussions covering number of policy areas from tackling hate crime, representation of Muslims within the GMP to how we can work together by developing good practice such as the South Manchester pilot project designed to support, and tackle hate crimes. The Chief Constable has a very clear purpose in relation to equality and is committed to inclusion and to fair and effective policing across Greater Manchester.

The Chief Constable spoke on the highly controversial subjects of racism in the Police Service and to radicalisation of certain youth groups within the British Muslim Community and to the possible solutions to tackle extremism-related incidents.

He said: "I am humbled by the kindness and generosity with which I have been received here today, and I take away the proposals that have been made by highly knowledgeable and experienced leaders."

Muslim Council of Britain: Zara Mohammed, Secretary General, We were pleased to have a very constructive strategic dialogue with the Muslim Council of Britain, Zara Mohammed: The newly elected Secretary General. The discussions focused on how both organisations can strategically work together to promote cohesion and better understanding between all of our diverse communities. Zara's visit coincided with Armistice Day whereby a one-minute silence was duly observed for all those who served in the armed forces and for all those that made the ultimate sacrifice in the two Great Wars.

Zara Mohammed said, "I would like to thank everyone at the British Muslim Heritage Centre for giving me a warm welcome, for being so hospitable and kind and for asking me to take part in a tour of this amazing building and for highlighting the excellent programmes you are implementing in supporting communities".

Tackling Health Inequalities

This year we are pleased to report that we have built on the work in 2020 and have been in successful in number of projects that have contributed towards tackling health inequalities in partnership with various agencies. Muslim communities within Greater Manchester (GM) are facing several health inequalities, these include diabetes, cardiovascular disease, mental health to infant mortality and general life expectancy due to social economic and deprivation. They often live in the most deprived areas of GM. With the support from strategic clinical and delivery networks, Diabetes UK and Stoke Association. We have established number of projects under tackling health inequalities to support individuals by increasing their awareness of the conditions/signs and working with them to prevent long term conditions through encouraging individuals to undertake regular exercises, eating more healthier food to managing their stress levels etc. Our CVD Prevention project support the Muslim community within GM. Work established so far includes:

Tackling Diabetes & Cardiovascular Disease projects: we continue to support the Greater Manchester Diabetes Network and individuals we trained in the previous year to cascade the diabetes training to the Muslim Community. The project was recognized by the National Director of Tackling Health Inequalities. The Network provides an opportunity for diabetes champions and community trainers to come together for regular updates. The Cardiovascular Disease Project started with us organising stroke prevention webinar where Dr Kawafi gave a powerful presentation on preventing the occurrence of stroke. It was noted that stroke was the third leading cause of death in the United Kingdom just after heart disease and cancer, but stroke is the leading cause of disability. Each year in the UK, roughly one-third of patients die, one-third experience a second stroke, and most of the remaining stroke survivors live with some form of disability. Research suggests that increasing age heightens the risk of stroke and that more men than women and more Black, Asian, and Minority Ethnic people suffer from stroke as compared to their White British counterparts.

Part of this project has established number of walking groups: women and men encouraging them to do more physical exercises and we are in the process of developing a CVD training manual to train community influencers to cascade the training to their own groups to increase awareness and prevent stoke.

Young Adults Health and Wellbeing Program has been established to tackle some of the inequalities facing Muslim young people within society. Our experience working with young people and research has shown that young people with long-term conditions face significant inequalities. Those who live in the most deprived areas are twice as likely to be admitted to hospital with asthma compared to young people living in the least deprived areas. In addition, young people have told us that racism, discrimination including Islamophobia has had an impact on

Improving Maternity services Project. We have organised number of focused groups to hear the voices of Muslim women and families who have used maternity services. Meaningful discussions took place about their experience with the Maternity services. The outcomes of the discussions have helped towards the GMEC to create a Maternity Standards document. We also co-produced professional resources to raise awareness of maternity services and cultural considerations.

Tackling mental health. With the support of the Manchester City Council and Islamic Relief we have established a health and wellbeing Network to increase the awareness of mental health and support available to individuals. The Network members are working on developing a health and wellbeing training manual for the young people and older members of the community. The main focus of the training manual will be on how individuals can help themselves to look after their mental health and general wellbeing.

Partnership with Islamic Relief: we are pleased to report that this year we have built an ongoing partnership with Islamic Relief focusing on health and wellbeing of young people and mental health. We are grateful to Mr Waseem Ahmad, Global Head of Islamic Relief and Mr Tufail Hussain, the CEO of UK for Islamic Relief.

Tackling Injustice

We continue to highlight the injustices and human rights violations taking place across the World. In December 2021, the British Muslim Heritage Centre hosted an important event entitled, "Uyghur - A Modern Genocide. "The event highlighted the terrifying human rights abuses occurring daily in the Xinjiang province, China. More than one million people (mainly members of the Uyghur community) have been detained in what are essential "concentration camps" so that their identity and individuality can be removed from them.

The US and the UK have accepted that genocide is being committed, yet the voices seem to be quiet, and few people are talking and highlighting the human rights crimes that are being committed. Afzal Khan MP our patron, highlighted the political voices that are being raised but demanded that more should be done.

Open days for All: We have restarted to arrange open days where all communities of back ground are welcome to attend and share their experiences and learn about our activities and programs. This activity is to bring the Muslim and wider communities together.

Tackling Racism

Through a public statement, the British Muslim Heritage Centre strongly condemned all forms of discrimination and was appalled by the online racism that was aimed at ethnic minority players in the England Football Team.
We supported the England Football Team and its leadership that continues to tackle racism by taking the Knee, which has become a symbol of anti-racism and a struggle to eradicate all forms of racism within society and within public institutions. It is a sign of a working towards a better, fairer, and a just society.

National Muslim Service of Remembrance 2021

We were delighted to host this year's National Muslim Service of Remembrance at the British Muslim Heritage Centre on Sat 30 Oct 21. There is no doubt that Britain's victory over tyranny during both World Wars was achieved by the contribution of Commonwealth Forces.

Education and Heritage

Our areas of education have focused on cultural and heritage as well as ensuring that we are meeting the needs of the Muslim community. We are pleased to report that we continue to provide a service during these challenging times. Examples over the year included:

Taraweeh & Eid: after the national covid lockdowns in 2021, was welcomed to be able to hold Taraweeh prayers once again in 2021 at the BMHC, albeit with social distancing measures in place. The Taraweeh prayers were successfully held at the centre in the marque and in our main hall. This made managing the attendees at Taraweeh prayers much easier compared to previous years, as well as making the experience much better for attendees. Also, the sound was constantly monitored with no complaints being received from neighbors. During Ramadan, we launched a new online donation campaign, where users could fundraise for the BMHC. We held three Eid prayers at the BMHC for Eid al-Fitr with social distancing measures in place. The prayers went very well. Over 1,750 people attended over the three prayers on the day. Eid Gift packs were given out during the first Eid Prayer to children and attendees.

For Eid al-Adha we created a nice family atmosphere by having food stalls and free ice cream for children. Due to ease of covid measures, over 3,500 people attended over the three Eid prayers.
To strengthen our governance structure and accountability, a new committee, BMHC Masjid & Dawah Committee (MDC), was established and have begun to manage and oversee all Masjid and Dawah related activities and events at the BMHC. In addition, we have published another publication this year: Ottoman Turkey: History, Culture & Civilization. This book is a fascinating and detailed account of the numerous scientific, artistic, and architectural accomplishments of the Ottomans.

Young Muslims: Reclaiming the Narrative Project

We are honoured to work in partnership with the Manchester Metropolitan University, Manchester School of Arts on reclaiming the narrative project. Despite Covid-19, the project has progressed from the first community workshop held in the British Muslim Heritage Centre to some workshops where young Muslims had the opportunity to express their views as British young Muslims. Through collaboration and dialogue, the young people and the college depict key historical and contemporary issues that are significant to them both as British and Muslims.
A fantastic webinar was organised on Monday 21 June 2021 to update communities and professionals on the progress made.

Pearls of Wisdom. A book containing beautiful illustrated inspirational quotes from Prophet Muhammad (peace be upon him) on a wide variety of themes, such as, equality, good character, justice, marriage, spirituality etc. In addition to the publication under the education responsibilities we have number of activities for young people and communities being delivered on a weekly basis. These include:

GCSE Religious Studies. 100% of our students passed their GCSE Religious Studies exams, with 96% of them receiving A* or A. This was an amazing achievement. The good news was shared on social media, receiving a fantastic response of acknowledgement and comments, from both Muslims and non-Muslims congratulating us on this achievement.

Islah Youth Group. The Islah Youth Club was relaunched at the beginning of November at the BMHC on Friday evenings. The youth club consists of various fun activities and games such as, Basketball, Archery, Football, Pool, Air-Hockey, and Games Console. An Islamic reminder is also given to the children each week and along with other key messages such a health and wellbeing. Children also get to participate in various team building exercises and games to help increase their knowledge about Islam. One of the key important benefit's is that the children are around positive Muslim role models.

Heritage Academy. Heritage Academy was successfully relaunched on Monday 13th September 2021. Classes are held as they were previously from Monday to Thursday. We implemented new changes to make the application process more efficient by updating the Heritage Academy website and setting up a new online registration process for parents. We currently have two classes teaching children Arabic and Islamic Studies. One of our main aims is to make learning fun, so that children enjoy attending and learning of Quran.

Strengthening International Links

Turkey: we have strengthened our international links this year and are pleased to report that build excellent relation with The Turkish Consul General in Manchester, Mr Seyfi Onur Sayin, paid a visit to the British Muslim Heritage Centre (BMHC) on Friday 3rd December 2021. The visit to the BMHC was part of a special programme throughout the Northwest Region to showcase the work of a Yurtdisi Turkler (Turks Abroad) which was represented by Mr Huseyin Caliskan and Mr Tugsad Ozer.

Mr Saefy Onur Sayin said: "I have been overwhelmed by the hospitality and the excellent programme work of the BMHC in supporting the most vulnerable. This visit has given us the opportunity of developing a partnership between the BMHC and Yurtdisi Turkler (Turks Abroad)". Mr Huseyin Caliskan said, "the visit also helped us to obtain useful information that will enable Yurtdisi Turkler to forge a close working relationship with the British Muslim Heritage Centre in order to put our sincere intentions into practice." Mr Tugsad Ozer said, "we had a very useful visit to the BMHC, and we hope to repeat our visit again in the very near future".

Pakistan: Senator Fawzia Arshad, of Islamabad, Pakistan, paid tribute to "selfless" volunteers, the Board of Trustees, and the Staff at the British Muslim Heritage Centre during her visit. The Senator visited the BMHC in Manchester two days after her arrival in London where she met with Members of Parliament as part of an international delegation to enhance diplomatic relations between the two Commonwealth Nations.
Senator Arshad she was pleased to see the excellent work of the Centre in bringing people from all backgrounds together through a partnership approach.

Heritage Media This year heritage media has played a vital role in success of the projects. The department is fully operational after the appointment of the new media consultant which enabled us to regularly upload our podcast on you tube.

Financial review
Financial Position
Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 14.

Donations remain the main source of funds while some revenue has been generated from letting parts of the building. The total unrestricted donations received for this financial year £683,882 (2020 £278,833). The organisation continues to improve income generation to support its increasing activities.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

Investment power
The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

Strategic report

Financial review

Reserves policy

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into refurbishment and rebuilding its grade II* listed building. The building is central to the fulfilment of our vision. The refurbishment and rebuilding process has been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £ 11,038,155 of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its obligations as they fall due.

Future plans

We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:
- Programmes to benefit wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.

- The marquee continues to be a useful revenue stream to help the organisation to carry out its charitable activities and after the completion of refurbished area we are now able to generate some funds through providing housing facility for homeless people through a charity. These funds will be used for the community welfare projects and running expenses of the charity.

Structure, governance and management

British Muslim Heritage Centre (BMHC, hereafter) was incorporated as a Limited company, company number 04779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives, and targets.

The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principal advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The Trust staffs has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. Trustees' expenses during this year totalled £977 (2020 £535). The expenses relate to the travelling and accommodation of the Trustees to promote the BMHC's objectives. The Trustees received no remuneration in respect to their services to the Trust.

Trustees' responsibility statement
The trustees (who are also the directors of British Muslim Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors
The auditors, Xeinadin Audit Ltd (Statutory Auditor), will be proposed for appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... 24/01/22 ..... and signed on the board's behalf by:

.....
Mr N Mahmood - Trustee

Opinion

We have audited the financial statements of British Muslim Heritage Centre (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental (including Waste Electrical and Electronic Equipment recycling (WEEE) Regulations 2013) and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Farook Patel FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

Date: 23/09/2022

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	683,882	235,675	919,557	308,832
Charitable activities					
Charitable activity		652,315	-	652,315	673,049
Other trading activities	3	-	-	-	368
Total		1,336,197	235,675	1,571,872	982,249
Expenditure on					
Raising funds	5	797	-	797	330,736
Charitable activities	6				
Charitable activity		768,652	171,224	939,876	657,511
Other		-	-	-	1,593
Total		769,449	171,224	940,673	989,840
NET INCOME/(EXPENDITURE)		566,748	64,451	631,199	(7,591)
Transfers between funds	16	150,845	(150,845)	-	-
Net movement in funds		717,593	(86,394)	631,199	(7,591)
Reconciliation of funds					
Total funds brought forward		10,238,754	168,202	10,406,956	10,414,547
Total funds carried forward		10,956,347	81,808	11,038,155	10,406,956

Continuing operations
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets					
Tangible assets	12	11,468,610	-	11,468,610	11,416,817
Current assets					
Debtors	13	314,559	-	314,559	44,776
Cash at bank and in hand		5,140	81,808	86,948	129,652
		319,699	81,808	401,507	174,428
Creditors					
Amounts falling due within one year	14	(831,962)	-	(831,962)	(1,184,289)
Net current assets		(512,263)	81,808	(430,455)	(1,009,861)
Total assets less current liabilities		10,956,347	81,808	11,038,155	10,406,956
NET ASSETS		10,956,347	81,808	11,038,155	10,406,956
Funds	16				
Unrestricted funds				10,956,347	10,238,754
Restricted funds				81,808	168,202
Total funds				11,038,155	10,406,956

The financial statements were approved by the Board of Trustees and authorised for issue on 21/11/22 and were signed on its behalf by:

Mr N Mahmood - Trustee

Mr F Zaheer - Trustee

The notes form part of these financial statements

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	196,685	277,697
Net cash provided by operating activities		196,685	277,697
Cash flows from investing activities			
Purchase of tangible fixed assets		(239,389)	(485,300)
Net cash used in investing activities		(239,389)	(485,300)
Cash flows from financing activities			
New loans in year		-	181,500
Net cash provided by financing activities		-	181,500
Change in cash and cash equivalents in the reporting period		(42,704)	(26,103)
Cash and cash equivalents at the beginning of the reporting period		129,652	155,755
Cash and cash equivalents at the end of the reporting period		86,948	129,652

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. **Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	631,199	(7,591)
Adjustments for:		
Depreciation charges	187,596	69,820
Decrease in loans	(195,000)	-
(Increase)/decrease in debtors	(269,783)	217,132
Decrease in creditors	(157,327)	(1,664)
Net cash provided by operations	196,685	277,697

2. **Analysis of changes in net debt**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	129,652	(42,704)	86,948
	129,652	(42,704)	86,948
Debt			
Debts falling due within 1 year	(424,736)	232,000	(192,736)
	(424,736)	232,000	(192,736)
Total	(295,084)	189,296	(105,788)

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company.

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies set out below.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

continued...

1. **Accounting policies - continued**

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Land and buildings held and used in the company's own activities for production and supply of goods or for administrative purposes are stated in the statement of financial position at their revalued amounts. The revalued amounts equate to the fair value at the date of revaluation, less any depreciation or impairment losses subsequently accumulated. Revaluations are carried out regularly so that the carrying amounts do not materially differ from using the fair value at the date of the statement of financial position.

Any revaluation increase or decrease on land and buildings is credited to the property revaluation reserve in 'other reserves'.

Depreciation on revalued buildings is charged to profit or loss so as to write off their value, less residual value, over their estimated useful life of 50 years, using the straight-line method.

Once a revalued property is sold or retired any attributable revaluation surplus that is remaining in the property revaluation reserve is transferred to retained earnings. No transfer is made from the revaluation reserve to retained earnings unless an asset is derecognised.

Furniture and equipments are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on furniture and equipment is charged to profit or loss so as to write off their value, at 33% reducing balance method.

Fixture and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on fixture and fittings is charged to profit or loss so as to write off their value, at 15% reducing balance method.

Assets held under finance leases are depreciated in the same manner as owned assets.

At each balance sheet date, the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

continued...

1. **Accounting policies - continued**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £385,446 (2020: £174,428). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £826,592 (2020: £1,180,169).

Impairment of financial assets
Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or

- breach of contract, such as a default or delinquency in interest or principal payments; or

- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or

- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 50 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. The impairment loss is recognised in profit or loss.

continued...

1. **Accounting policies - continued**

Financial instruments
For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Trade and other debtors
Trade and other debtors that are receivable within one year and do not constitute a financing transaction are recorded at the undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financing transaction are recorded initially at fair value less transaction costs and subsequently at amortised cost, net of impairment.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

2. **Donations and legacies**

	2021	2020
	£	£
Donations	649,212	179,697
Grants	270,345	118,702
Other Income	-	10,433
	919,557	308,832

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Grant	270,345	118,702

continued...

3. Other trading activities

	2021	2020
	£	£
Shop income	-	368

4. Income from charitable activities

	Activity	2021	2020
		£	£
Income from hire of facilities	Charitable activity	645,437	665,978
Income from admission charges and programmes	Charitable activity	6,878	7,071
		652,315	673,049

5. Raising funds

Raising donations and legacies

	2021	2020
	£	£
Staff costs	-	8,567
Advertising, printing and postage	797	850
	797	9,417

Other trading activities

	2021	2020
	£	£
Bad debts	-	94,139
Loan Write Off	-	227,180
	-	321,319
Aggregate amounts	797	330,736

continued...

6. Charitable activities costs

	Direct Costs (see note 7)
	£
Charitable activity	939,876

7. Direct costs of charitable activities

	2021	2020
	£	£
Staff costs	288,597	302,919
Rates and water	21,067	28,625
Insurance	16,061	33,799
Light and heat	79,577	52,456
Telephone and computer costs	17,407	14,305
Postage and stationery	8,226	2,703
Sundries	5,290	8,327
Faith and worship	-	13,331
Events, exhibitions and festivals	229,771	55,385
Repairs and maintenance	38,231	32,168
Security costs	6,457	8,735
Travelling costs	3,708	3,693
Accountancy charges	1,159	1,112
Auditors' remuneration	5,460	5,460
Legal and professional fees	28,080	21,317
Bank charges	3,189	3,356
Depreciation	187,596	69,820
	939,876	657,511

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	187,596	69,820
Auditors' remuneration	5,460	5,460

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

9. Trustees' remuneration and benefits - continued

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £977 (2020: £535).

10. Staff costs

	2021	2020
	£	£
Wages and salaries	274,053	295,793
Social security costs	11,685	12,550
Other pension costs	2,859	3,143
	288,597	311,486

The average monthly number of employees during the year was as follows:

	2021	2020
Administration and support	11	13

No employees received emoluments in excess of £60,000.

11. Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

12. Tangible fixed assets

	Freehold land and building	Renovations in progress	Furniture and equipments	Fixtures and fittings	Totals
	£	£	£	£	£
Cost					
At 1 January 2021	4,305,958	7,127,948	226,245	437,482	12,097,633
Additions	-	230,249	2,582	6,558	239,389
Transfer to ownership	7,358,197	-	-	-	7,358,197
At 31 December 2021	11,664,155	7,358,197	228,827	444,040	19,695,219
Depreciation					
At 1 January 2021	177,736	-	207,463	295,617	680,816
Charge for year	158,283	-	7,050	22,263	187,596
Reclassification/transfer	-	7,358,197	-	-	7,358,197
At 31 December 2021	336,019	7,358,197	214,513	317,880	8,226,609
Net book value					
At 31 December 2021	11,328,136	-	14,314	126,160	11,468,610
At 31 December 2020	4,128,222	7,127,948	18,782	141,865	11,416,817

continued...

12. Tangible fixed assets - continued

The charity owns the property at College road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £21 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

13. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	270,303	29,067
Other debtors	28,195	15,709
Prepayments	16,061	-
	314,559	44,776

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other loans (see note 15)	192,736	424,736
Trade creditors	159,656	87,464
Social security and other taxes	5,370	4,120
Other creditors	365,000	662,509
Accruals and deferred income	103,740	-
Accrued expenses	5,460	5,460
	831,962	1,184,289

15. Loans

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	192,736	424,736

16. Movement in funds

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
Unrestricted donations	10,238,754	566,748	150,845	10,956,347
Restricted funds				
Restricted donations	168,202	64,451	(150,845)	81,808
TOTAL FUNDS	10,406,956	631,199	-	11,038,155

continued...

16. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	1,336,197	(769,449)	566,748
Restricted funds			
Restricted donations	235,675	(171,224)	64,451
TOTAL FUNDS	1,571,872	(940,673)	631,199

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted donations	10,263,428	(24,674)	10,238,754
Restricted funds			
Restricted donations	151,119	17,083	168,202
TOTAL FUNDS	10,414,547	(7,591)	10,406,956

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	952,250	(976,924)	(24,674)
Restricted funds			
Restricted donations	29,999	(12,916)	17,083
TOTAL FUNDS	982,249	(989,840)	(7,591)

Purposes of Unrestricted Funds:
The trustees are free to use unrestricted funds in accordance with charitable objectives.

Purposes of Restricted Funds:
Restricted fund balance brought forward from the last year represents money received for the renovation of building at College Road, Whalley Range, Manchester. During the year, the construction of the building was completed and therefore, all restricted fund amount related to renovation of building was transferred to unrestricted fund.

continued...

16. Movement in funds - continued

With the completion of the building construction, all restricted fund brought forward in fixed assets was transferred to unrestricted funds in fixed assets.

The charity receives specific grants for specific purposes which are restricted. Any such income and associated expenditure is identified separately. At the year end, the balance in restricted funds £81,808 represents money carry forward for various restricted projects.

17. Pension commitments

The amount recognised in income or expenditure as an expense is relation to defined contribution plan was £2,743 (2020: £3,143).

18. Related party disclosures

As at 31 December 2021, the charity owed £145,170 (2020: £145,170) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2020:£NIL) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2020: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2020:£NIL).

BRITISH MUSLIM HERITAGE CENTRE

England & Wales - Charity number 1110104

Accounts

REGISTERED COMPANY NUMBER: 04779177 (England and Wales)
REGISTERED CHARITY NUMBER: 1110104

BRITISH MUSLIM HERITAGE CENTRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Riley Moss Audit LLP (Statutory Auditor)
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

BRITISH MUSLIM HERITAGE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Report of the Independent Auditors	7 to 9
Statement of Financial Activities	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Statement of Cash Flows	13
Notes to the Financial Statements	14 to 22
Detailed Statement of Financial Activities	23 to 24

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Mr N Mahmood OBE Dr H A Almajed Dr M Sarumi Mr M S Al-Astewani Dr G M O Al Kuwari (resigned 9.3.20) Mrs S Alvi Mr S Thameembasha Dr H M Algammas Dr M Abdelrahman Mr N U Hassan (resigned 8.5.20) Dr A M Almajid Mr F Zaheer Dr A Al Matouq Mr A A O Kawooya Mr A A R Saif Dr A Al Dubayan Mr E M Chohan
Company secretary	Mr F Zaheer
Registered office	British Muslim Heritage Centre College Road Whalley Range Manchester M16 8BP
Registered company number	04779177 (England and Wales)
Registered charity number	1110104
Auditors	Riley Moss Audit LLP (Statutory Auditor) Riley House 183-185 North Road Preston Lancashire PR1 1YQ
Patrons	Lord Kamlesh Kumar Patel, Baron Patel of Bradford, OBE Lord Mohamed Iltaf Sheikh, Baron Sheikh Lord-Lieutenant of Greater Manchester Sir Warren J. Smith Mohammed Afzal Khan MP
Bankers	The Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Our objectives
The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.
- The BMHC is a centre for all communities - Muslim and non-Muslim
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

Strategic report
Achievement and performance
Supporting Activities

Supporting charitable organisations with similar aims and values provides better coordination of work. This ultimately is an effective way of supporting each other and the most vulnerable on a one-to-one basis and at an organisational level. We were pleased to respond to a number of charities who requested the British Muslim Heritage Centre to bring organisations together. The main reason for this was to ensure mutual support, share the learning, and to further enhance our services to Greater Manchester's vulnerable communities.

Tackling health inequalities has been one of our major programmes this year due to Covid-19, and before Covid-19, this was one of the significant areas of work identified by the Muslim community. Dr Tariq Chauhan chairs the British Muslim Heritage Centre tackling Health Inequalities programmes. The pandemic highlighted the inequalities faced by the Muslim and other minority groups, and it became more evident that urgent work was required. To tackle this, we continued to progress on the programme from 2019 to date. We are pleased to report that we have extended the programme in several strands: diabetes, stroke, mental health and inequalities due to Covid-19; this also includes the Impact of Racism on Health and Wellbeing.

Diabetes Engagement Project and Muslim Community Diabetes Project:

During this year we started these two major projects to support the community during this testing time. We had been helping the community throughout this period via Webinar and Zoom meetings.

The Tameside tackling health inequalities pilot project is another partnership project with Tameside CCG and Haughton Thornley Medical Centres, Thornley.

Leadership Programmes Aspiring and future leaders this year we continued this programme via Zoom meetings and webinars. This programme is for young participants aged between 14 to 18.

Supporting the Greater Manchester Interfaith Group - We helped the recruitment of two locality engagement leads for the support of greater Manchester Health and social Care.

The **National Muslim Service of Commemoration 2020**. It was a pleasure for the British Muslim Heritage Centre to be invited to speak on such a special occasion and be part of the National Muslim Service of Commemoration, which took place on Wednesday 4th November 2020. Sadly, this year, we were unable to deliver a physical event due to the pandemic. However, we will be able to deliver a safe virtual event via a Zoom Webinar.

Islam Awareness November 2020 - We were pleased to take part in the Islam awareness month. This was an opportunity to promote a better understanding of issues affecting the Muslim community regionally, nationally and worldwide. We were able to work with our Patron and member of Parliament Afzal Khan and the Greater Manchester Muslim Jewish Forum.

Heritage Media - This year we have set up Heritage TV which is fully functional now on U-tube. We have started to upload podcasts and videos which are accessible for all communities.

Renovation - The Renovation of the building is completed by the grace of God during this year and we were able to accommodate homeless during this period of pandemic when government asked to provide the shelter to homeless. We started this good cause in collaboration with the Manchester City Council initially. After July 2020, another charity has taken over this project of housing of homeless.

British Muslim Heritage Centre has played its role as a community organisation during these testing times.

Strategic report
Financial review
Financial Position
Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 11.

Donations remain the main source of funds while some revenue has been generated from letting parts of the building. The total unrestricted donations received for this financial year £278,833 (2019 £294,159). The organisation continues to improve income generation to support its increasing activities.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

Investment power
The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

Reserves policy
The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into refurbishment and rebuilding its grade II* listed building. The building is central to the fulfilment of our vision. The refurbishment and rebuilding process has been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £ 10,406,956 of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its obligations as they fall due.

Future plans
We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:
- Programmes to benefit wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.

- The marquee continues to be a useful revenue stream to help the organisation to carry out its charitable activities and after the completion of refurbished area we are now able to generate some funds through providing housing facility for homeless people through a charity. These funds will be used for the community welfare projects and running expenses of the charity.

Structure, governance and management
British Muslim Heritage Centre (BMHC, thereafter) was incorporated as a Limited company, company number 4779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected on the basis of their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives and targets. The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principle advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The staff has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. Trustees' expenses during this year totalled £535 (2019 £504). The expenses relate to the travelling and accommodation of the Trustees to promote the BMHC's objectives. The Trustees received no remuneration in respect to their services to the Trust.

Events since the end of the year
Information relating to events since the end of the year is given in the notes to the financial statements.

Trustees' responsibility statement
The trustees (who are also the directors of British Muslim Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees' responsibility statement - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors
The auditors, Riley Moss Audit LLP (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 September 2021 and signed on the board's behalf by:

Mr N Mahmood - Trustee

Opinion
We have audited the financial statements of British Muslim Heritage Centre (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures
in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Farook Patel FCA (Senior Statutory Auditor)
for and on behalf of Riley Moss Audit LLP (Statutory Auditor)
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

16 September 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies	2	278,833	29,999	308,832	2,322,073
Charitable activities	4				
Charitable activity		673,049	-	673,049	204,587
Other trading activities	3	368	-	368	3,204
Total		952,250	29,999	982,249	2,529,864
Expenditure on					
Raising funds	5	330,736	-	330,736	29,985
Charitable activities	6				
Charitable activity		644,595	12,916	657,511	699,550
Other		1,593	-	1,593	8,858
Total		976,924	12,916	989,840	738,393
NET INCOME/(EXPENDITURE)		(24,674)	17,083	(7,591)	1,791,471
Reconciliation of funds					
Total funds brought forward		10,263,428	151,119	10,414,547	8,623,076
Total funds carried forward		10,238,754	168,202	10,406,956	10,414,547

Continuing operations
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
Fixed assets					
Tangible assets	12	11,352,515	64,302	11,416,817	11,001,337
Current assets					
Debtors	13	44,776	-	44,776	261,908
Cash at bank and in hand		25,751	103,901	129,652	155,755
		70,527	103,901	174,428	417,663
Creditors					
Amounts falling due within one year	14	(1,184,288)	(1)	(1,184,289)	(1,004,453)
Net current assets		(1,113,761)	103,900	(1,009,861)	(586,790)
Total assets less current liabilities		10,238,754	168,202	10,406,956	10,414,547
NET ASSETS		10,238,754	168,202	10,406,956	10,414,547
Funds	16				
Unrestricted funds				10,238,754	10,263,428
Restricted funds				168,202	151,119
Total funds				10,406,956	10,414,547

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2021 and were signed on its behalf by:

Mr N Mahmood - Trustee

Mr F Zaheer - Trustee

The notes form part of these financial statements

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	277,697	1,253,745
Net cash provided by operating activities		277,697	1,253,745
Cash flows from investing activities			
Purchase of tangible fixed assets		(485,300)	(1,995,251)
Net cash used in investing activities		(485,300)	(1,995,251)
Cash flows from financing activities			
New loans in year		181,500	19,000
Net cash provided by financing activities		181,500	19,000
Change in cash and cash equivalents in the reporting period		(26,103)	(722,506)
Cash and cash equivalents at the beginning of the reporting period		155,755	878,261
Cash and cash equivalents at the end of the reporting period		129,652	155,755

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,591)	1,791,471
Adjustments for:		
Depreciation charges	69,820	85,548
Decrease/(increase) in debtors	217,132	(7,657)
Decrease in creditors	(1,664)	(615,617)
Net cash provided by operations	277,697	1,253,745

2. Analysis of changes in net debt

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	155,755	(26,103)	129,652
	155,755	(26,103)	129,652
Debt			
Debts falling due within 1 year	(243,236)	(181,500)	(424,736)
	(243,236)	(181,500)	(424,736)
Total	(87,481)	(207,603)	(295,084)

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

continued...

1. Accounting policies - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and building	- 2% straight line on buildings only
Renovations in progress	- No depreciation is charged
Furniture and equipments	- 33% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £174,428 (2019: £417,663). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £1,180,169 (2019: £1,004,212).

2. Donations and legacies

	2020	2019
	£	£
Donations	179,697	294,160
Grants	118,702	1,977,684
Other Income	10,433	50,229
	308,832	2,322,073

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Grant	118,702	1,977,684

continued...

3. Other trading activities

	2020	2019
	£	£
Shop income	368	3,204

4. Income from charitable activities

	Activity	2020	2019
		£	£
Income from hire of facilities	Charitable activity	665,978	182,955
Income from admission charges and programmes	Charitable activity	7,071	21,632
		673,049	204,587

5. Raising funds

Raising donations and legacies

	2020	2019
	£	£
Staff costs	8,567	4,950
Rates and water	-	2,941
Light and heat	-	7,910
Telephone and computer	-	2,281
Bank charges	-	627
Advertising, printing and postage	850	2,996
Travelling costs	-	536
Legal and professional fees	-	7,744
	9,417	29,985

Other trading activities

	2020	2019
	£	£
Bad debts	94,139	-
Loan Write Off	227,180	-
	321,319	-
Aggregate amounts	330,736	29,985

continued...

6. Charitable activities costs

	Direct Costs (see note 7)
	£
Charitable activity	657,511

7. Direct costs of charitable activities

	2020	2019
	£	£
Staff costs	302,919	294,267
Rates and water	28,625	11,766
Insurance	33,799	29,462
Light and heat	52,456	31,642
Telephone and computer costs	14,305	9,123
Postage and stationery	2,703	4,698
Sundries	8,327	1,610
Faith and worship	13,331	41,479
Events, exhibitions and festivals	55,385	129,117
Repairs and maintenance	32,168	31,362
Security costs	8,735	10,184
Travelling costs	3,693	3,035
Accountancy charges	1,112	1,045
Auditors' remuneration	5,460	5,460
Legal and professional fees	21,317	6,200
Bank charges	3,356	3,552
Depreciation	69,820	85,548
	657,511	699,550

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	69,820	85,548
Auditors' remuneration	5,460	5,460

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

continued...

9. Trustees' remuneration and benefits - continued

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £535 (2019: £504).

10. Staff costs

	2020	2019
	£	£
Wages and salaries	295,793	243,873
Social security costs	12,550	47,990
Other pension costs	3,143	7,354
	311,486	299,217

The average monthly number of employees during the year was as follows:

	2020	2019
Administration and support	13	11

No employees received emoluments in excess of £60,000.

11. Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

12. Tangible fixed assets

	Freehold land and building	Renovations in progress	Furniture and equipments	Fixtures and fittings	Totals
	£	£	£	£	£
Cost					
At 1 January 2020	4,305,958	6,692,751	223,545	390,079	11,612,333
Additions	-	435,197	2,700	47,403	485,300
At 31 December 2020	4,305,958	7,127,948	226,245	437,482	12,097,633
Depreciation					
At 1 January 2020	166,617	-	195,289	249,090	610,996
Charge for year	11,119	-	12,174	46,527	69,820
At 31 December 2020	177,736	-	207,463	295,617	680,816
Net book value					
At 31 December 2020	4,128,222	7,127,948	18,782	141,865	11,416,817
At 31 December 2019	4,139,341	6,692,751	28,256	140,989	11,001,337

continued...

12. Tangible fixed assets - continued

The charity owns the property at College road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £21 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

13. Debtors: amounts falling due within one year

	2020	2019
	£	£
Trade debtors	29,067	29,527
Other debtors	15,709	5,431
Amounts due from connected undertakings	-	226,950
	44,776	261,908

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other loans (see note 15)	424,736	243,236
Trade creditors	87,464	89,007
Social security and other taxes	4,120	4,241
Other creditors	662,509	662,509
Accrued expenses	5,460	5,460
	1,184,289	1,004,453

The following trustees gave personal guarantee for the money borrowed by the trust from Northwold Investments (included in other loans):

1. Naeem Ul Hassan
2. Abdul Kadir
3. Salim Estwani
4. Nasar Mahmood

15. Loans

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	424,736	243,236

continued...

16. Movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted donations	10,263,428	(24,674)	10,238,754
Restricted funds			
Restricted donations	151,119	17,083	168,202
TOTAL FUNDS	10,414,547	(7,591)	10,406,956

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	952,250	(976,924)	(24,674)
Restricted funds			
Restricted donations	29,999	(12,916)	17,083
TOTAL FUNDS	982,249	(989,840)	(7,591)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
Unrestricted donations	8,623,076	(186,213)	1,826,565	10,263,428
Restricted funds				
Restricted donations	-	1,977,684	(1,826,565)	151,119
TOTAL FUNDS	8,623,076	1,791,471	-	10,414,547

continued...

16. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted donations	552,180	(738,393)	(186,213)
Restricted funds			
Restricted donations	1,977,684	-	1,977,684
TOTAL FUNDS	2,529,864	(738,393)	1,791,471

Purposes of Unrestricted Funds:
The trustees are free to use unrestricted funds in accordance with charitable objectives.

Purposes of Restricted Funds:
Restricted fund balance brought forward from the last year represents money received for the renovation of building at College Road, Whalley Range, Manchester.

Further, the charity received £20,000 from Heath Innovation Manchester for Diabetes programme and £10,000 from Greater Manchester and Eastern Cheshire Strategic Clinical Network for preventing the spread of type 2 diabetes. The charity spent almost £13,000 from restricted funds.

17. Pension commitments

The amount recognised in income or expenditure as an expense is relation to defined contribution plan was £3,143 (2019: £7,354).

18. Related party disclosures

As at 31 December 2020, the charity owed £145,170 (2019: £168,170) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2019:£nil) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2019: £nil) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £nil in aggregate to BMHC services Ltd and at the balance sheet date the amount owed by BMHC Services Ltd to British Muslim Heritage Centre was £nil (2019: £226,950). This balance is interest free and repayable on demand.

continued...

19. Post balance sheet events

Since the year end, the Covid-19 pandemic has caused considerable disruption to the global economy. Notwithstanding that, Covid 19 is deemed to be a non-adjusting post balance sheet event. Having considered the impact of Covid 19 on the Charity, the trustees consider that there are no non-adjusting post balance events that require disclosure in these financial statements as a result of Covid -19.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	179,697	294,160
Grants	118,702	1,977,684
Other Income	10,433	50,229
	308,832	2,322,073
Other trading activities		
Shop income	368	3,204
Charitable activities		
Income from hire of facilities	665,978	182,955
Income from admission charges and programmes	7,071	21,632
	673,049	204,587
Total incoming resources	982,249	2,529,864
Expenditure		
Raising donations and legacies		
Wages	8,567	4,950
Rates and water	-	2,941
Light and heat	-	7,910
Telephone and computer	-	2,281
Bank charges	-	627
Advertising, printing and postage	850	2,996
Travelling costs	-	536
Legal and professional fees	-	7,744
	9,417	29,985
Other trading activities		
Bad debts	94,139	-
Loan Write Off	227,180	-
	321,319	-
Charitable activities		
Wages	287,226	238,923
Social security	12,550	47,990
Pensions	3,143	7,354
Rates and water	28,625	11,766
Insurance	33,799	29,462
Light and heat	52,456	31,642
Carried forward	417,799	367,137

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Charitable activities		
Brought forward	417,799	367,137
Telephone and computer costs	14,305	9,123
Postage and stationery	2,703	4,698
Sundries	8,327	1,610
Faith and worship	13,331	41,479
Events, exhibitions and festivals	55,385	129,117
Repairs and maintenance	32,168	31,362
Security costs	8,735	10,184
Travelling costs	3,693	3,035
Accountancy charges	1,112	1,045
Auditors' remuneration	5,460	5,460
Legal and professional fees	21,317	6,200
Bank charges	3,356	3,552
Freehold property	11,119	11,119
Depn of furniture & equipments	12,174	4,986
Fixtures and fittings	46,527	69,443
	657,511	699,550
Other		
Shop costs	1,593	8,858
Total resources expended	989,840	738,393
Net (expenditure)/income	(7,591)	1,791,471